

MICHIGAN TRADESMAN

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Fortieth Year

GRAND RAPIDS, WEDNESDAY, DECEMBER 27, 1922

Number 2049



New Year's Greeting

Conscious of her rectitude:

Sanguine as to the verdict of this and succeeding generations upon her uprightness and her conformity to the rules of moral conduct, measured either by human or divine laws;

Proud of the courage, loyalty and devotion of her glorious young manhood and womanhood; and

Serene as to her power to achieve a righteous and decisive victory over the machinations of union thugs and grafters and the conspiracies of socialists and anarchists,

America hails the coming of the New Year, confident and unafraid.



OELERICH & BERRY CO.



O & L
Ginger Cake
and
Red Hen
Brands
are
Real Pure
New Orleans
Molasses



We pack our molasses in standard size cans.
which contain from 4 to 6 ounces each more
than other packers.



Old Manse Syrup

It always pays to
BUY THE BEST

Distributed by
ALL MICHIGAN JOBBERS

Packed by
OELERICH & BERRY CO. CHICAGO, ILL.

SOLD EVERYWHERE

RYZON

REG. U.S. PAT. OFF.



Full strength until used.
The special process of
manufacture is the reason.

You use less

Mashed potatoes—
lighter and more
digestible.

Saves time and la-
bor.

RYZON should be put in
mashed potatoes before re-
moving from the fire. Less
whipping is needed. The
results will surprise you.

If your jobber cannot supply you
address 40 Rector St., New York

HAPPY NEW YEAR!

And may happiness be yours throughout the year!

So much of our happiness depends on our health, it's worth looking
after.

Many of your customers, undoubtedly, could be a whole lot healthier
and happier if they knew the new lease on life to be obtained through
the use of FLEISHMANN'S YEAST.

Sell them its health advantages—the fact that it is a corrective food,
not a medicine—a natural laxative that eliminates poisonous waste—
a food that gives new life to the cells of the body. These are facts not
fancies and they prove in sales.

The Fleischmann Company



Make New Sales—By Suggesting New Ideas To Your Customers

FRANKLIN OLD-FASHIONED BROWN
SUGAR in one-pound cartons makes the best
cookies, sugar bread and pumpkin pie.

Tell this to your customers and many of them
will buy—not only the sugar, but flour, butter,
flavoring, baking powder and eggs.

Cinnamon & Sugar, like baking powder, isn't much
use alone, but tell your customers how delicious
it makes waffles, hot cakes, fruits and cereals, and
many of them will buy—not only FRANKLIN
CINNAMON & SUGAR, but the things needed to
make waffles, hot cakes, the fruit and the cereals.
Other Franklin products which are good sellers

FRANKLIN TEA SUGAR
FRANKLIN SUGAR HONEY
FRANKLIN GOLDEN SYRUP

The Franklin Sugar Refining Company
PHILADELPHIA, PA.

"A Franklin Cane Sugar for every use"

The Name on the Sack is a Guarantee of its Contents

When specifying cement insist that it be the kind with the
name—

NEWAYGO PORTLAND CEMENT

on every sack.

You can then be assured that this important part of your
construction work is being supplied with material that has proven
its worth, one that will readily adapt itself to your job, no matter
what problems or complications may arise.

Newaygo Portland Cement is not limited in use to the con-
struction of buildings. It may be used above or under ground,
in or out of water. Its many uses have brought about a universal
demand for the cement with a guarantee of uniform quality.

Newaygo Portland Cement Co.

General Offices and Plant
Newaygo, Mich.

Sales Offices
Commercial Savings Bank Bldg.
Grand Rapids, Mich.

MICHIGAN TRADESMAN

Fortieth Year

GRAND RAPIDS, WEDNESDAY, DECEMBER 27, 1922

Number 2049

MICHIGAN TRADESMAN

(Unlike any other paper.)

Frank, Free and Fearless for the Good
That We Can Do.
Each Issue Complete in Itself.

DEVOTED TO THE BEST INTERESTS
OF BUSINESS MEN.

Published Weekly By

TRADESMAN COMPANY

Grand Rapids

E. A. STOWE, Editor.

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OIL AS A WORLD DISTURBER.

The assertion made not long ago by a prominent American that petroleum is determining the fate of nations is probably no exaggeration. The statement contains truth in more than one sense. Petroleum now furnishes us an essential fuel. The motor transportation of this country is based on petroleum. Ocean shipping has turned to it for power. Each nation now sees itself so dependent upon petroleum that the search for oil has become what the search for gold was in the days of the Spanish explorers.

This brings the thoughtful student to the second sense in which the fate of nations turns on oil. America, little interested in and versed in international politics, has been slow to grasp the fact that international issues involve at bottom economic issues. Our troubles with and over Mexico have been mainly on account of oil. Mexico has oil deposits which Americans seek to control. And as Englishmen have also sought to control these deposits we have had some keen diplomatic brushes with England over Mexico. The very life of Mexico has been much mixed up with oil.

Is it merely some matter of abstract principle on which this present discussion over the Dardanelles turns? Not at all. There is an abstract principle involved, the principle of equality of opportunity, of the open door. But the real bone of contention is once again oil. And here we get into a realm of plots and counterplots calculated to turn the simple mind upside down. There are assertions that the Standard Oil Company is endeavoring, with the aid of our State Department, to get hold of great oil concessions in the Black Sea region. One hears that still other American interests are contesting for the same resources. There are rivalries between nations for this oil. Looked at from the point of view of these struggles, the problem of Eastern Europe is not probably one of justice to people and nations, but one

of distribution of the Empire of Petroleum. The life of Turkey and of Russia and of Greece and of nobody knows how many other nations is to be determined," by oil.

The subject of oil needs universal illumination. To publicity for treaties between nations, should be added publicity for contracts involving concessions of natural resources such as oil lands. Oil more than any other one thing now threatens the peace and good will of the world.

SEPARATE SKIRT VOGUE.

A marked vogue for the separate skirt during the coming season is looked for by the fashion authority of a leading local mill making women's wear fabrics. At the impending opening of the resort season two models will be given marked attention, the wrap-around type in woolen, sport silk and crepe fabrics and the pleated kind. In speaking of the latter, this style expert calls the indicated tendencies "the return of the pleated skirt." Owing to the pronounced tendency toward striking colors in blouses, the expectation is that white will be one of the leading shades.

For the wrap-around skirt, or one simulating it, soft hand-loom tweeds, basket weaves, bouc'es, eponges and similar practical cloths are favored. Reps, twills, poplins and fine flannels will also find a place in the fabrics utilized.

The return of the pleated skirt, according to this authority, is largely due to the novel pleats and the attractive fine woolen and silk and woolen fabrics in which it is reintroduced. A new use of the box pleat, much finer than heretofore utilized, has especially attracted attention not only for its appearance, but because it is admirably adapted to the use of the finer woolens. Included on this list are crepes, reps, twills, a new silk-finish challie and a fine mohair developed by French designers. Another French fabric is also announced which lends itself to the pleated mode. It combines the texture of the gabardine and tricotine, with a high luster appearance and exceedingly light weight.

This is taken to be an advance indication of a Fall trend in direction of lustrous cloths, while a wool charmeuse is already under experimentation on both sides of the Atlantic.

Designers in Paris are also reported to be developing a new treatment of wool crepe showing a seersucker surface, similar to "Rezo" crepe in cotton. In plain white and with motifs in white on a colored ground, the separate jacquette and skirt are being developed in this cloth for the Riviera season in the leading couturier houses.

Some men look for work and are afraid they'll find it.

MISSION OF FUNNY FEATURE.

Paradoxical as it may seem, the funny paper of to-day is potentially one of the three greatest factors in the development of the human mind. Of these three, the movie comes easily first. Its wonderful artistry, its never-failing appeal to the emotions and the unlimited scope of its subjects places it in the forefront as an educator—for good or ill. The "best seller" is second in importance only because it costs more money and effort than a ticket to the movies. But the furor of argument created by such books as "Main Street" proves what a mighty power is wielded by the pen.

But the funnies. A few cents in the newsdealer's hand and you have bought a laugh—a real, rollicking, care-free laugh. Does it occur to any of us that there is considerable psychology in a laugh? Listen to the sudden outburst that greets the antics of the comedian on the stage. It gives the effect of a draft of fresh air through a mind stuffy with the day's absorbing business problems. And it is both masculine and feminine. A man laughs spontaneously; his risibilities are excited and will not be checked. A woman laughs when perilously near the tearful stage—from either pleasure or pain. Her mental machinery is so clogged up with varied emotions that only laughter or tears will supply the vent. So she laughs.

When the caricaturist supplies a waiting world with its daily amusement, can he not utilize his genius to a positive as well as a negative end? A laugh is a wonderful thing—tonic, refreshment, recreation all in one—and this good old world would be a sorry place without its ring. But after the laugh—what? Nature, mental as well as physical, abhors a vacuum; something remains as the aftermath. An uplifting thought should take precedence over a degrading suggestion, and the most delicious humor weaves its conceits around a wholesome sentiment. Do not imagine Americans dislike sentiment because they do not spout it to the accompaniment of graceful gestures. They love it and they cherish it in secret.

The Tradesman wonders at times whether one strong ally in the divorce court to-day is not the funny page of our newspaper. The conjugal bond is the prolific source of the comic artists' jests. Consider a moment the myriads of youthful hearts that are imbibing constantly a flippant attitude toward parental authority and domestic ties, and they glean their ideas from the funny sketches which they read with an avidity that is at times almost shocking.

We all want the funnies—we need them in our business of running the machinery of daily routine. But let us

elevate them while we are purifying the movies.

DRY GOODS BUYING POLICY.

Conditions in the primary markets remain at their ebb and are not likely to show much change for the next week or two. In the middle of January the jobbers who form the National Wholesale Dry Goods Association and its subordinate bodies will meet in New York and talk over prospects preparatory to buying for Fall. The individual buyers will go there before then to look over the ground and form their opinions as to the policies to be followed. In some lines, notably knit underwear, they had to make up their minds some time ago, because the demand was such as to call for the full output of mills for several months of the new year. But, in other directions, there does not appear the likelihood that there will be any startling change in buying policy. A little more latitude may be shown, because there is no longer the apprehension, which existed some time ago, that price levels would be lowered. For months to come, it is pretty well established, there is apt to be rather an elevation than a lowering of prices, due to the rise in the cost of practically every raw material and to wage increases. The uncertain factor is the probable consumer demand under these conditions. This will first be sensed by the retailers, who will gauge their orders accordingly. Such orders are apt to be tentative for a while and will, to that extent, guide the jobbers in making their commitments. The latter have not yet got over the idea of having manufacturers and producers "carry the bag."

CANNED FOODS SITUATION.

Starting and ending with holidays, and sandwiched in by a period when the interest of jobbers in canned foods is always at a low ebb, the current week promises little in the way of fresh developments, but surface indications all point to maintained prices on the part of canners, with what weakness occurs being contributed by the occasional sale of forced stocks on the spot. Packers are of the opinion that inventories will disclose to jobbers a surprisingly light stock of all staple foods, which will tend to encourage a broader enquiry for goods and enough competition to work up prices. That there has been some early talk of 1923 packs is also taken as a sign that there will be more inclination in 1923 to buy ahead on contract than in the closing year. Traders generally are optimistic and are inclined to think that 1923 will be the best of the post war years.

If you cannot live on your salary, don't lay it to the salary. The trouble is with the way you live.

IN THE REALM OF RASCALITY.

Cheats and Swindles Merchants Should Carefully Avoid.

Marine City, Dec. 26—I am in receipt of a letter from the Lanshaw Hardware, Wheeler, which reads as follows:

"Kindly advise me if there is any way that I can obtain the aid of the Association so that they will notify hardwaremen in Michigan to watch out for stolen goods.

On the night of Dec. 15 our store was broken into and the following goods taken:

- 1 set of Brown & Sehler double team harness,
- 1 set of hame housings,
- 12 watch chains,
- 46 gold rings,
- 15 Soo mackinaws,
- 1 tray lavaliers,
- 1 30x3½ Royal Cord casing,
- 1 30x3½ Goodyear cord,
- 1 30x3½ United States casing,
- 3 30x3 United States casings,
- 1 Winchester 20 gauge pump gun,
- 1 American 12 gauge hammerless shot gun,
- 1 12A Remington 22 repeater,
- 1 Hamilton 22 repeater,
- 1 Masonic ring,
- 1 Army rain coat,
- 4 Auto robes.

We suppose there was more taken that we haven't found out about or noticed that it was gone.

We are very anxious to catch the parties that have done this, as this is the second time our store has been broken into in less than a year, and we feel that if these parties are caught it will save some other hardware dealer a similar heavy loss.

It is not amateur but professional work, as they left part of their tools.

We have two State officers and a private detective agency working on the case.

Kindly advise your opinion about notifying hardwaremen to watch for these goods."

Some publicity in your journal may be the means of apprehending the offending parties and bring them to justice. They may try to dispose of some of the stolen property.

Arthur J. Scott,
Sec'y Michigan Retail Hardware Assn.

Beware of Patterson or Snow.

An Eastern Michigan merchant writes Mr. Scott as follows: "A man by the name of H. H. Patterson came into our store, and after picking out several articles, reached into his pocket to pay for them, but brought forth a few dollars (in our case \$7) which were not enough to cover his purchases. He said he was working with a contractor by the name of L. R. Thomas, and asked us to cash his pay check on a local bank. Said check amounted to \$47.50. We cashed the check, which proved to be no good. This same man pulled off this stunt on another hardware store in our town the same evening, which was Saturday night.

"To-day, we are informed that he has been arrested in Flint for the same offence. He operated there under the name of Patterson and also Snow. He apparently makes all his checks in the amount of \$47.50 and tells about the same story after selecting his merchandise. The authorities in Flint are holding him under \$2,000 bail, which, up to date, he has not furnished.

"We thought, perhaps, this man was operating throughout the State and if this information is of any use for the protection of other merchants or to apprehend the man, we are glad to pass it along."

Another Bad Check Artist.

Detroit, Dec. 26—The Retail Merchants' Bureau of this city has broad-

casted a warning to retail merchants to be on the lookout for a man passing fraudulent checks who signs his name Joseph J. Kupke, or Joseph Kupke, and who gives his address frequently as 4640 Helen avenue.

"Despite our warning," says the bulletin, "we find that since the date of our last bulletin on this man at least three downtown stores have been victimized with fraudulent checks ranging as high as \$200."

The man is described as about thirty years old, 5 feet 6 or 7 inches in height, smooth face, sallow complexion.

There are several warrants out for him, and retailers are requested to detain him and call the police if he comes to their attention.

Guarantee Veterinary Co.

The Tradesman has frequently warned its readers against having any dealings with the Guarantee Veterinary Co., of Chicago, which pretends to sell salt for stock which contains valuable medical properties. The claim is clearly fraudulent. Accounts owned by this cheat have been placed in the hands of a shyster collection agency, which recently wrote the Tradesman as follows:

Chicago, Dec. 21—Your letter of Dec. 14 has been referred to us for reply, owing to the fact that Guarantee Veterinary Co., to whom the letter was addressed, closed out its business here about the middle of last year, and we have been handling some of their past due account.

However, from our experience, we think that you are certainly mistaken in your attitude. It is very easy for a lot of these people to make certain claims when their original contract shows different. The product you speak of is not being marketed any more in your territory and will not be marketed there, and from what we have seen of the original orders taken in your State, the Guarantee Veterinary Co., so far as we can learn, made good their agreements. There is a possibility that you may be mistaken, or there is a further possibility that "some salesman in that territory may have been crooked" and wrote conditions on the purchasers' copy that were not put on the "original," whereas, the contract provides that all agreements must appear on the original, that is, the one sent to the company. We believe that this answers all of your questions, but we might go further by asking you to be so kind as to send us the name or names of the complaining parties and we will see if we cannot bring about an investigation that will completely exonerate the Guarantee Veterinary Co., notwithstanding the fact that they are now out of business.

Certified Collection Co.

To this letter the Tradesman replied as follows:

Grand Rapids, Dec. 23—I am advising my clients not to pay the invoices of the Guarantee Veterinary Co. for two reasons:

1. The sale of the goods were fraudulent because medical properties were claimed for the salt which chemical analysis discloses it does not contain.

2. Purchasers were promised in writing that salesmen would be sent on to sell the goods, which has not been done.

You may therefore write me by return mail whether you will reimburse purchasers for freight cartage and storage or whether they shall sell the goods at the price of common salt, reimburse themselves for the expense they have been to in the premises and send you the remainder.

E. A. Stowe.

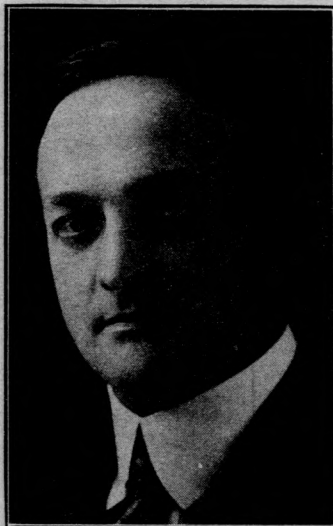
When you know the boss is going to tell you to do a certain thing before long, why wait?

WHERE IS JAMES R. WATERS?

His Location Is Desired By Numerous Creditors.

Lansing, Dec. 18—I understand that you take considerable interest in assisting to run down dishonest merchants or firms.

I have recently been appointed trustee under a trust mortgage for the store of James R. Waters, doing business as the Dainty Shoppe in this city, who specialized in toys and baby goods. There is no question but what he had a well conceived plan of absconding and that he has deliberately taken large quantities of merchandise from the stock. In fact, he purchased some goods for himself and family on the very day he absconded. I am also quite positive that he is somewhere in business, either in Michigan or Northern Ohio or Indiana.



James R. Waters.

He drives a Ford car, has two children, his wife generally is interested in the business with him, he is rather heavy set, dark hair and has somewhat of a feminine voice.

He claimed to some people that Dudley Waters, of your city, was his uncle. I do not know whether or not this is true, but it might bear some investigation. His assets inventoried at \$1566 and his liabilities will run close to \$5,000. Paul G. Eger.

Lansing, Dec. 20—In replying to yours of Dec. 19, I am enclosing herewith a picture of James R. Waters, which I wish you would return to me, as I am using it continually in posting salesmen who are making this territory.

I do not know whether I have made myself plain in my prior letters but Mr. Waters started in business here better than a year ago and claimed to have invested \$2,000. He became financially embarrassed and gave me a trust mortgage in November and as things did not look right, I closed him up on Dec. 17. There is no question but what he took large quantities of merchandise from the stock prior to giving me the trust mortgage and that considerable sums of money which he took in in the ordinary course of business were kept by him. The total assets are about \$1500 and the liabilities will amount to about \$5,000. There is no question about his intention in this regard. As I wrote you before, he bought a suit of clothes on credit just before leaving and the very day he left, he bought automobile accessories on credit. I am quite confident that he is conducting a business some place in Michigan, Ontario, or Northern Indiana. I understand that at one time he lived in Grand Rapids and that he once taught drawing in the public schools there. One of their children was born about two years ago at the

Blodgett hospital. He also disposed of considerable goods which were here on consignment and has given a number of checks under fraudulent circumstances. Paul G. Eger.

The man Waters is evidently a clean-cut fraud. His claim to relationship to Dudley Waters, of this city has no basis in truth. Any one who happens to know where Waters is now located will confer a favor by notifying Mr. Eger or the Tradesman without delay.

Did You Ever Stop To Think—

That right now is the time to start planning and working for better business in 1923.

That steps should be taken to put your store and your systems in shape to handle that business when it comes.

That any merchant who thinks his business is in the perfection class, should quit "kidding" himself and get busy, or he will be passed by in the march of trade.

That it is better to keep awake and working now than it is to wake up next spring, and find that the business parade with its opportunities has passed by.

That business is facing the keenest sort of competition, and that the hustler will be the one to carry home the bacon.

That the back-bone of your business is enthusiasm, and if you allow that enthusiasm to wane, it will soon be only a wish-bone.

Parcel Post Raise of 3 Cents Planned.

New York, Dec. 26—In order to get the reaction of retailers to the increase of parcel post rates, proposed by the Postmaster General, F. W. de Berard, of the Merchants' Association of New York, is sending out a circular letter on the subject to members.

It was recently made known that the postoffice is losing money on certain parcel post packages, and that the Government is contemplating increasing the rate by 3 cents on every package, regardless of the size or distance it is sent. In other words, if the new plan goes into effect there would be a flat raise of 3 cents all along the line.

Under the present regulations the minimum rate for package is 5 cents and increasing this to 8 cents would mean considerable hardship on merchants, especially those doing a mail order business. This represents an increase of approximately 60 per cent.

Discriminating Verdict.

A countryman with a local reputation as a vocalist attended a dinner, and was asked to sing. Although he had no music with him, and was as hoarse as a frog, he consented to try, but broke down.

"Never thee mind, lad," said an elderly guest, trying to cheer him up; "never mind the breakdown, for thee's done thy best; but th' fellow as asked thee t' sing ought to be shot."

Three Sidelights on Life.

Christmas comes but once a year,
It keeps us all a hopping,
And seldom does one shed a tear
When finished with his shopping.

Two pints, one quart,
Two quarts, one fight,
One fight, two cops,
Two cops, one Judge,
One Judge, thirty days.

I sent my son to college,
With a pat upon the back,
I spent ten thousand dollars
And got a quarterback.

BUYER AND SELLER

Some retailers strive to be good buyers and some retailers strive to be good sellers and occasionally a dealer is both a good buyer and a good seller.

Goods well bought are half sold, but the other half of the selling is a big job if the dealer has not organized a good selling force within his store.

Being a good buyer means first, buying quality goods and second, buying all goods at a fair price. If the retailer has the time to keep in close touch with the world's markets, he can sometimes make a little profit in his buying.

But the retailer's time is more valuable to him in the display and selling of his goods and will render him a greater profit if he devotes his thought and energy to his selling.

In order to do this, however, he must do his buying through some channels in which he has complete confidence and the house that sells him his goods must have the knowledge and ability to know values and markets to the point where they can at all times supply him with the world's best bargains quality considered.

The striving today on the part of some houses to increase their business by cutting prices and then to offset the loss, due to cut prices, raising the price, is causing a great deal of confusion in the dealer's mind. The manufacturers today who are selling goods to the trade and endeavoring

to convince some of the retailers that they are on a favored list are also creating confusion: and those wholesalers who, through force of financial conditions, are compelled to liquidate and are making some real cuts in the prices of their goods add to this confusion.

During times like these it is confidence that has been built in the past which helps to stabilize market conditions. It is the confidence of the retailer in his wholesaler and it is the confidence of the consumer in his retailer which avoids endless confusion and more or less misunderstanding that might develop if all of us believed all of the things that some of the sellers told.

Let us enter the New Year with the determination to do our part to maintain that confidence which was established during the War when we performed our service for the lowest possible cost to the Nation.

Let us enter the New Year with the determination to continue to give that service to the public that shall continue to build the confidence of our customers.

Let us enter the New Year with the determination to keep our industry at the top of the list of those institutions who serve the public well.

Let us enter the New Year with confidence in our fellow men and in ourselves, to do our part toward developing the best possible conditions in business.

WORDEN GROCER COMPANY

Grand Rapids

Kalamazoo—Lansing—Battle Creek

The Prompt Shippers.

MOVEMENT OF MERCHANTS.

Hobart—O. F. Burke succeeds Andrew M. Lood in the grocery and general store business.

Harbor Beach—The Harbor Electric Co. has increased its capital stock from \$10,000 to \$20,000.

Wyandotte—The Wyandotte Lumber Co. has increased its capital stock from \$25,000 to \$75,000.

Detroit—The Finsterwald Clothing Co. has increased its capital stock from \$150,000 to \$500,000.

Saginaw—Fire destroyed the store building and stock of the Grand Union Tea Co., entailing a loss of about \$5,000.

Detroit—Burnham, Stoepel & Co., wholesale dry goods, has increased its capital stock from \$1,000,000 to \$1,500,000.

Detroit—The Charles A. Strelinger Co., 149 East Larned street, hardware and machine tools, has increased its capital stock from \$150,000 to \$1,200,000.

Saginaw—The Michigan Salt Pickle Supply Co., 1900 North Michigan avenue, has changed its name to the W. E. Dailey Co.

Detroit—The Gordon-Pagel Co., wholesale bakery, has changed its capital stock from \$1,482,000 to \$2,500 and 25,000 shares at \$60 per share.

Detroit—H. Scherer & Co., 440 Jefferson avenue, carriage and automobile materials, has increased its capital stock from \$200,000 to \$2,000,000.

St. Johns—The Farmers State Savings Bank has purchased the R. H. Shaw block and will remodel it into a modern bank building which it will occupy as soon as completed.

Kalamazoo—The modern bakery being erected at 220 South Portage street, by Jay Brink, is nearing completion and he will open it for business January 2. Mr. Brink will do a wholesale business exclusively.

St. Johns—Harry and H. R. Gettle, recently of Bluffton, Ind., have formed a copartnership under the style of Gettle's 5c and 10c Store and engaged in business in the Steel hotel block. The store will be under the management of Harry Gettle.

Flint—The Zirger-Milburn Co., 311 South Saginaw street, has been incorporated to deal in men's clothing, hats, furnishings, etc., at retail, with an authorized capital stock of \$20,000, of which amount \$18,500 has been subscribed and paid in, \$13,000 in cash and \$5,500 in property.

Coldwater—Ball & Son have merged their lumber business and planing mill into a stock company under the style of the Ball Planing Mill, with an authorized capital stock of \$20,000, of which amount \$18,000 has been subscribed and paid in, \$300 in cash and \$17,700 in property.

Grand Rapids—Judd Holmes has been appointed receiver of the J. B. Shaughnessy Co., dealer in hardware at 45 South Division avenue, by the United States Court. No inventory has yet been taken, but it is conceded that the assets will aggregate from 50 to 60 per cent. of the liabilities.

Detroit—The Morisite Process Co., 3005 West Grand, peat, fuel and by-products, has merged its business into a stock company under the style of

the Morisite Corporation, with an authorized capital stock of \$50,000, all of which has been subscribed and paid in, \$15,000 in cash and \$35,000 in property.

Manufacturing Matters.

Kalamazoo—The Goodale Co. has changed its name to the D. R. C. Foundry Co.

Detroit—The Kales Stamping Co. has increased its capital stock from \$200,000 to \$250,000.

Alpena—The Fletcher Paper Co. has increased its capital stock from \$500,000 to \$1,000,000.

Kalamazoo—The Henderson-Ames Co. has increased its capital stock from \$600,000 to \$1,000,000.

Detroit—The Bower Roller Bearing Co. has increased its capital stock from \$600,000 to \$800,000.

Detroit—The Chamberlain Metal Strip Co. has increased its capital stock from \$500,000 to \$650,000.

Bay City—The West Bay City Sugar Co. has increased its capital stock from \$200,000 to \$1,000,000.

Detroit—The Huron Portland Cement Co. has increased its capital stock from \$2,000,000 to \$4,400,000.

Kalamazoo—The Cook Standard Tool Co. has decreased its capital stock from \$100,000 to \$25,000.

Benton Harbor—The Superior Steel Castings Co. has increased its capital stock from \$150,000 to \$225,000.

Owosso—The Estey Manufacturing Co., furniture, has increased its capital stock from \$70,000 to \$250,000.

Detroit—The Pittsburgh Co., 4647 Wesson avenue, has increased its capital stock from \$25,000 to \$250,000.

Detroit—The Welt Co., 426 West Larned street, has increased its capital stock from \$100,500 to \$205,500.

Hillsdale—The Hillsdale Manufacturing Co., pants, has decreased its capital stock from \$47,500 to \$32,500.

Grand Rapids—The Phoenix Sprinkler & Heating Co. has increased its capital stock from \$100,000 to \$250,000.

Saginaw—The Erdman-Guider Co., Holmes street, has increased its capital stock from \$500,000 to \$1,000,000.

Kalamazoo—The Upjohn Co., 223 East Lovell street, has increased its capital stock from \$600,000 to \$2,740,000.

Detroit—The Detroit Forging Co., 284 Mt. Elliott street, has increased its capital stock from \$100,000 to \$1,000,000.

Detroit—J. Calvert's Sons, 5 McGraw Bldg., coal etc., has increased its capital stock from \$500,000 to \$1,000,000.

Kalamazoo—The Kalamazoo Sanitary Manufacturing Co. has increased its capital stock from \$350,000 to \$700,000.

Detroit—The Wagner Baking Co., Grand River and Sixth streets, has increased its capital stock from \$350,000 to \$700,000.

Battle Creek—The Michigan Carton Co. has changed its capital stock from \$600,000 to \$500,000 and 100,000 shares no par value.

Muskegon Heights—The Morton Manufacturing Co., manufacturer of key way cutters, draw cut shapers, etc., has increased its capital stock from \$150,000 to \$300,000.

Detroit—The Detroit Safety Furnace Pipe Co., 5960 Second Blvd., has increased its capital stock from \$20,000 to \$40,000.

Niles—The W. C. Shinn Manufacturing Co., lightning conductors, has increased its capital stock from \$150,000 to \$200,000.

Detroit—The Cable-Draper Baking Co. has changed its capital stock from \$150,000 to \$2,500 and 15,000 shares at \$15 per share.

Kalamazoo—Sam Rosenbaum & Sons Co., manufacturer of pants and skirts, has increased its capital stock from \$300,000 to \$400,000.

Detroit—The Ainsworth Manufacturing Co., 256 Dubois street, auto parts, has increased its capital stock from \$500,000 to \$1,000,000.

Detroit—The American Show Case & Manufacturing Co., 5235 Grand River avenue, has increased its capital stock from \$100,000 to \$150,000.

Detroit—C. H. Haberkorn & Co., 1301-1399 West Elizabeth street, furniture, etc., has increased its capital stock from \$200,000 to \$300,000.

Detroit—The Hoskins Manufacturing Co., electric furnaces and heating appliances, has increased its capital stock from \$500,000 to \$1,000,000.

Ludington—The Stearns & Culver Salt Co. has been incorporated with an authorized capital stock of \$300,000 preferred and 2,000 shares at \$100 per share, of which amount 10 shares have been subscribed and \$1,000 paid in in cash.

Adrian—The Lenawee Knitting Co. has been incorporated with an authorized capital stock of \$20,000 preferred and 48,000 shares at \$3 per share, of which amount \$20,000 and 38,000 shares has been subscribed and paid in in property.

Detroit—The Monarch Bumper Manufacturing Co., 1600 East Euclid avenue, has been incorporated with an authorized capital stock of \$100,000 of which amount \$60,000 has been subscribed and paid in, \$30,000 in cash and \$30,000 in property.

Grand Rapids—The Santiam Furniture Co., Logan and Buchanan streets, has been incorporated with an authorized capital stock of \$2,000,000 common and \$500,000 preferred, all of which has been subscribed, \$50,000 paid in in cash and \$2,000,000 in property.

Detroit—Cochran-Detroit, Inc., 338 John R. street, has been incorporated to manufacture and sell pistons, rings, pins and other auto parts and accessories, with an authorized capital stock of \$10,000 common, \$15,000 preferred and 5,000 shares at \$1 per share, \$8,048.12 of which has been paid in in property.

Adrian—The Adrian Knitting Co. has merged its business into a stock company under the style of the Adrian Knitted Products Co. with an authorized capital stock of \$20,000 preferred and 28,000 shares at \$3 per share, of which amount \$20,000 and 23,000 shares has been subscribed and paid in in property.

Bay City—The West Bay City Sugar Co. has increased its authorized capital stock from \$200,000 to \$1,000,000 and will distribute the additional stock in the form of a stock dividend

to the present shareholders. The property of this company has been valued at \$1,000,000, or upwards, for a number of years, its plant having been very largely increased in capacity at various times and a bond issue put out at the time the plant was first built having been retired, but without at any time making any increase in its authorized capital, the difference between the actual investment in the plant and the authorized capital having been carried on the company's books as surplus. The stock of the company is practically all held by three families, M. J. Baily, the heirs of the late Charles J. Smith, and the heirs of the late John M. Kelton.

Bay City—Charles D Todd, of Detroit, Friday, sold, at auction, the original mill of the International Mill & Timber Co., bankrupt, to John Kantzler & Son. The new mill building was purchased by W. F. Jennison. Kantzler, who has one mill and two yards besides this, said his company had a plan to utilize the building. Mr. Jennison purchased the mill building but not the real estate, the latter being owned by the E. W. Young estate. Mr. Kantzler in addition to purchasing the old mill also bought the good will and right to use the name of the bankrupt company. Two lots on Green avenue, placed at auction, were purchased by John Miller. Office fixtures, machinery and a small outlay of stock went to individual bidders in parcel lots. Jennison said it was his intention to purchase the building to keep it from being torn down and removed with the hope that he might be able to persuade some manufacturing plant to locate in Bay City.

Corporations Wound Up.

The following Michigan corporations have recently filed notices of dissolution with the Secretary of State:

Alice Shop, Detroit.
Utilities Corporation, Detroit.
Heddon Aviation Co., Dowagiac.
Atlas Tube Co., Detroit.
Federal Amusement Co., Detroit.
Miller Building Co., Detroit.
Mid West Sacramental Wine Co., Detroit.
Huron Truck Co., Bad Axe.
Central Stamping Realty Co., Detroit.
Central Stamping Co., Detroit.
Amble Elevator Co., Amble.
Bilton-McRoe Co., Jackson.
Gratiot Construction Co., Owosso.
B. B. Wettsman & Co., Detroit.

Veteran Howell Salesman Hurt.

Howell, Dec. 26—William F. Griffith, veteran traveling salesman of this place, sustained serious injuries at his home here, Saturday morning, when he slipped on some ice on the steps, and fell. The bones in one leg were broken in three places, all being the bones in the lower limb, one of which was broken twice and the other once. On Jan. 1 Mr. Griffith would have rounded out forty-one years continuous work as traveling salesman for the wholesale drug house of Farrand, Williams & Clark, of Detroit.

Taking Mother Literally.

"Daughter, did I not see you sitting on that young man's lap when I passed the parlor last evening?"

"Yes, and it was very embarrassing. I wish you had not told me to."

"Good Heavens! I never told you to do anything of the kind!"

"You did. You told me that if he attempted to get sentimental I must sit on him."

Essential Features of the Grocery Staples.

Sugar—The demand for refined sugar, never of much consequence in the closing days of the year, is particularly light this week, but the decline in refiners' prices which at one time was believed to be imminent has not materialized. Local jobbers have reduced their quotations on granulated to 7.65c for cane and 7.55c for beet.

Tea—The situation has not been so strong at this season for years past. Not only are prices in all primary markets at high levels, compared with those prevailing at any time since the year following the armistice, but the rise in sterling and rupee exchange has materially added to the costs of replacements abroad, so that notwithstanding the large advance that has occurred since early fall, spot market values are still barely on a parity with London and the Far East, and in the case of standard and medium grades of fermented and green teas are in some instances quite a little below it. Stocks of all popular descriptions of both blacks and greens are at such a low ebb that by early spring there will be, in the opinion of trade authorities, a virtually bare market.

Coffee—The market is strong and advances have been the rule the past week or ten days. Wholesalers and roasters have been forced to revise their prices on some grades in order to protect themselves against the aviations in raws.

Canned Fruits—California fruits can be bought more advantageously on the spot than on the Coast, where the canner is not as free a seller as some smaller operators here who are willing to liquidate. Even where short supplies exist, as in cherries, there is not the firmness which might be expected. Peaches are quiet. Apricots are not moving rapidly. Pineapple holds its own, as it is sustained by an inadequate supply and a constant demand for immediate and for later use. Apples show no important change.

Canned Vegetables—Tomatoes are stronger and firm. There has been no important change in peas. There are enquiries for sizable blocks in the country, but at prices below the actual market and confirmations do not come through. Peas are well placed statistically and are a promising item for the balance of the distributing season. While a matter of discussion, futures have not taken definite shape and few canners have named specific prices. Corn is quiet on standards and a mere filler in. Fancy corn is scarce. Asparagus is in light supply and wanted. It is another topic for consideration as to futures, but it is not generally being pushed to the front. Minor vegetables are quiet.

Canned Fish—Salmon is firm on the coast in all Alaska packs, with postings all to the effect that the low point of prices is passing and toward spring the market will be materially higher than it is at present. Two factors are at work to this end, distributors point out. The 1922 surplus is not considered large, while there is a general belief that 1923 pack will be curtailed by Government regulation.

Chums and pinks are relatively firmer than reds. The spot market is quiet but steady. Maine sardines are influenced by light stock of all grades down East, and as jobbers have been cautious buyers all season packers look to a good distributing demand in early 1923. California sardines have sold well for December and close steady. Imported fish is taken as it is needed. Lobster and crab meat are obtainable from second hands. Shrimp is in moderate supply on the spot and in the South. Tuna fish is marked by a shortage of white meat and blue fin.

Dried Fruits—The prune market is not as unfavorable as it appears on the surface. It is questioned whether the California association will have much, if any, bulk or box packs to offer after taking care of its carton and canned business. That takes the largest factor from the field. Independents have high priced fruit from the growers and they are strong enough to carry it. Jobbing stocks all over the country are light. Fresh fruits are in less evidence and when forced stocks are out of the road improvement is expected. Raisins have been another slow seller for the same reasons which affected prunes, but they have been less stable as the unsold tonnage is larger. Jobbers have enough contract stocks to neglect the Coast and the spot. Peaches are well placed and look favorable for the spring market when they are normally more active than they are at present. Apricots have already been worked up so high that there is strong opposition to further advances. The better grades are well controlled and are short of requirements. Currants are not quite so firm but are held with confidence by holders because there has been light buying in Greece for some little time.

Corn Syrup—There is a fair amount of business being transacted this week at the prevailing quotations.

Sugar Syrups—Trade is along steady lines. There is no material change in quotations and in general a steady undertone prevails.

Rice—An avoidance of increasing stocks are at the turn of the year cuts down the volume of trading, but all offerings are held with confidence and little variation in prices is reported. Stocks here are moderate and with a broader demand expected in the near future, firmness prevails. The Southern markets are in good shape. Foreign rice is steady. Distress lots are infrequent as most sellers maintain full asking prices.

Jelly and Preserves—The extremely high prices ruling on butter offer opportunity for the grocer to place some extra selling emphasis on jams, jellies and preserves with excellent reason to anticipate pleasing results in terms of increased sales. Why not a window display of these goods together with an advertisement stressing the price advantage to the consumer in substituting jams and jellies for butter in part at least? A little exercise of salesmanship in the store should also prove helpful.

Cheese—All grades have advanced from 1@1½c per pound during the past week. The higher price of milk

coupled with the prevailing quotations on butter are explanatory of this advance in cheese. That canned milk prices may reflect the firm markets and show further price advance is quite possible.

Review of the Produce Market.

Apples—Tallman Sweets and Wolf River command \$1 per bu.; Snows, Jonathans, Kings, Shiawassee Beauties, Spys and Baldwins fetch \$1.50@2 per bu.

Bananas—8½c per lb.

Beets—\$1 per bu.

Butter—The market is slightly lower and decidedly weaker. Local jobbers hold extra at 50c in 63 lb. tubs, fancy in 30 lb. tubs, 52c; prints, 52c. They pay 23c for packing stock.

Cabbage—60c per bu.; red 75c per bu.

Carrots—\$1 per bu.

Cauliflower—\$3.50 per dozen heads. **Celery**—50c per bunch; extra jumbo, 70c.

Cocoanuts—\$6.50 per sack of 100. **Cranberries**—Late Howes are \$6.50 per ½ bbl. (50 lbs.)

Cucumbers—Illinois hot house, \$4.50 per doz.

Egg Plant—\$3 per doz.

Eggs—Fresh have declined 4@6c per dozen during the past week. Local jobbers pay 38@40c for fresh candled, cases included. Cold storage operators are feeding out their supplies as follows:

Firsts	33c
Seconds	29c
Checks	22c

Grapes—Calif. Emperors, \$4.50 per 30 lb. keg; Spanish Malagas, \$9.50 for 40 lb. keg.

Green Onions—Chalotts, 75c per doz. bunches.

Honey—32c for comb; 25c for strained.

Lettuce—Hot house leaf, 20c per lb.; Iceberg from California, \$6.50 per case.

Onions—Home grown, \$2.50 per 100 lb. sack.

Lemons—The market has lowered 50c per box, present quotations being as follows:

300 size, per box	\$9.50
360 size, per box	9.50
270 size, per box	9.50
240 size, per box	9.00

Oranges—Fancy Sunkist Navals are lower. They are now sold on the following basis:

100	\$4.75
126	5.25
150, 176 and 200	5.50
216	5.50
252	5.50
288	5.50
324	5.50

Choice, 50c per box less.

Floridas are selling as follows:

126	\$6.00
150	6.00
176	5.00
200	5.00
216	5.00

Parsley—75c per doz. bunches.

Peppers—Florida, 75c for small basket containing about 18.

Potatoes—Home grown, 50c per bu.

Poultry—The market is unchanged. Local buyers now pay as follows for live:

Light fowls	12c
Heavy fowls	17c
Heavy springs	16c
Cox and Stags	10c
Turkeys	30c
Ducks	18c
Geese	18c

Paying prices for dressed are as follows:

Turkeys	33c
Ducks	22c
Geese	22c

Radishes—90c per doz. bunches.

Squash—\$1 per bu. for Hubbard.

Sweet Potatoes—Virginia command 85c per hamper and \$2.50 per bbl.

Tomatoes—6 lb. basket of California, \$2.

Turnips—75c per bu.

Flour Excellent Property at To-Day's Price.

Written for the Tradesman.

Wheat declined about 2c the past week or ten days from the high point, which action was strictly in line with what had been anticipated by the trade in general.

During the holiday period there is seldom much activity in grains and this year has been no exception to the rule, except possibly that markets have held firmer than ordinarily; in fact, yesterday's quotation showed a slight upturn again, but unless something unforeseen develops, it is improbable there will be any material advances for the next two weeks.

Should the market ease off a little more, the trade would profit materially by buying flour for thirty days' requirements at least; in fact, it is excellent property at to-day's price, and very likely in two or three weeks' time both wheat and flour will show a tendency to advance again.

There is nothing in the grain situation that indicates we are going to have runaway markets, although conditions do point to a gradual strengthening of prices as soon as the holiday season is over.

Wheat has advanced since the first of last August approximately 20c per bushel, so conditions have been discounted to quite an extent, but, nevertheless, as stated above, the opinion of the trade based on general conditions is that we may expect firm and possibly somewhat higher prices than are now prevailing on both wheat and flour and that the strength of these commodities will be maintained until late spring or early summer, when the new crop prospects will exert a material influence on values.

Lloyd E. Smith.

In the death of Boyd Pantlind Grand Rapids loses a foremost citizen and a great civic asset. Although fifty years of tremendous activity and noteworthy achievement had been succeeded by two years of repose, due to increasing infirmities, Mr. Pantlind's presence in the hotel which bears his name was a source of great satisfaction to the traveling public who had long come to associate the name of the deceased with service of the highest order. Few men lived more useful lives than Boyd Pantlind. Few men will be more deeply mourned than he is in passing on to the Great Beyond.

Sidelights on Central and Southern Michigan Hotels.

Detroit, Dec. 26—At the recent canners' convention held in Grand Rapids, hotel and restaurant operators were severely criticized for their practice of serving on their tables fruits from Florida to the exclusion of the clean-cut, juicy, red apple of Michigan.

The canners were right.

So often do I hear the complaint of traveling men and other hotel patrons who wonder why it is that they are served with grape fruit and other citrus fruits, shipped thousands of miles, while absolutely overlooking the refreshing home grown apple which is to be easily procured at this time of year. The same may be said about other fruits during their season.

Mr. Caterer, why not try out the experiment of offering nice, clean apples to your guests on a winter morning?

At Chelsea the other day I caught up with W. R. French, who runs the New Crescent Hotel at that place. This hotel should be much better known, as it certainly is deserving of patronage. The proprietor is affable and anxious to give satisfactory service. His meals are most excellent and his rooms clean and comfortable. All rooms are provided with running water, for which a charge of \$1.50 for one person or \$2 for two is made. Bath rooms for the free use of guests are provided. Charges for meals are: Breakfast, 50 cents; dinner and supper, 75 cents each.

The latest candidate for public favor is the spick and span New Roosevelt Hotel, at Lansing. It is conducted by Davey Bros., with John L. Davey as manager.

The Roosevelt, which is situated one-half block North of the capitol, contains 250 rooms with all modern conveniences, including room phones. It is five stories high, of absolute fire-proof construction. A well-equipped cafeteria is provided, where excellent service prevails at moderate prices. Rates for rooms are \$1.50 and \$2 without bath and \$2.50 with bath. An added attraction is the arrangement of numerous free shower baths on each floor; also a clever arrangement is the reservation of the entire third floor for men only.

Mr. Davey possesses all the qualifications of a "mixer" and will, no doubt, become as popular with the traveling fraternity as the Roosevelt is sure to be.

The Island City House, at Eaton Rapids, conducted by Thos. W. Winder, is a most comfortable and home-like institution and, as a consequence, too small for the requirements of the town. Some enterprising local capitalist should erect a modern building for Mr. Winder's requirements, and I will guarantee it will be run in a manner which will reflect great credit on the community. By the way, Mr. W. is looking for a good hotel in a thriving country town for his son, who has had a good schooling in the profession and will make a genial landlord.

Andrew J. Bridge runs the Hotel Calhoun, at Homer, gives evident satisfaction to his guests with reasonable charges. His rates are \$1 for a comfortable room and fifty cents for each meal. The meals are appetizingly prepared and served and the entire establishment has an air of comfort.

Nowhere have I been better pleased with the service than at the New Brooklyn Hotel, Brooklyn, capably conducted by Mrs. Florence Arnold. This hotel was recently greatly damaged by fire but is being thoroughly rehabilitated and will as soon as completed, rank with the excellent country hotels of Michigan. Mrs. Arnold classes the commercial men who patronize her liberally as her "boys" and I have no doubt from what I learned from several of them that she is held in very high esteem, which she most certainly deserves. I can testify to the fact that her meals, especially pastry, are like "mother tried to make."

A few months ago Mrs. Snyder, in

partnership with Mr. Hands, took hold of the Union Hotel, at Union City. Mrs. Snyder formerly successfully conducted the hotel at Concord, but traveling men convinced her that her field was too limited, hence the change to Union City under the firm name of Snyder & Hands. The result of the change was highly satisfactory and their patronage is also. While the building was erected many years ago, one would hardly believe it from appearances. Neatness combined with artistic treatment are prevalent. Nothing has been slighted. Every detail appeals to one and the service is by no means the least of its offerings. And those meals at fifty per! Well, if you have never tried one—you have something to anticipate, if you have Union City on your route list.

While at Union City, I was shown through the Union National Bank building by its cashier, J. S. Nesbitt. This is said to be the most pretentious edifice of its kind in Michigan, all things considered. It was recently erected at a cost of \$50,000 and is the last word in bank construction. It has all the attributes of a large city institution and every known convenience. I was especially impressed with the appliances for the discouragement of burglaries and hold-ups. Law breakers will find here much to combat their evil practices.

Quite frequently someone offers me an "ear-full" of criticism on hotel operation. I usually absorb this information and add to my fund of knowledge on the subject by enquiry at the time and investigation later.

The other day a salesman of long acquaintance asked me pointedly why hotels did not restore their pre-war rates, now that the cost of "everything" entering into their operation had gone back to normal, especially potatoes.

He was much astonished to hear that in the mere matter of laundry, for instance, the very lowest charge I heard of was two and one-half times as great as in 1913.

The present prices of smoked meats, such as ham and bacon, he was somewhat familiar with, admitting he was paying on an average of 30 cents per pound for same. It had not escaped his recollection that before the war he acquired either on the basis of 12 to 15 cents per pound.

Beefsteak, which the country butcher was glad to furnish before the war at 10 cents for choice of cuts, now entailed an expenditure of a quarter, and for a real prime article, much more. Milk, cream, butter and eggs, he admitted were considerably higher, and when it came to coffee he conceded an advance of 100 per cent.

Then there were such items as fuel, electric lights, increased water rates and, not the least, taxes, which are 100 per cent. higher.

But the greatest increase in cost he finally agreed was in the major problem of help. The large city hotel has found it its greatest problem and the country hotel is no small sufferer. During the period before the war the rural hotel man had no difficulty in fostering a competent roster of operatives on the basis of from "working for their board" up to \$3 per week for waitresses and chamber maids and a maximum of \$7 per week for competent cooks. Recently I have been interested in the efforts of a friend who has been endeavoring to reorganize his working force on the basis of \$7 per week for waitresses and maids and \$20 for a competent cook, and at those figures with meager results.

It is so easy to rush into print with the statement that hotel operators are profiteers of the Jesse James stripe, but quite a different proposition to prove the statement by an actual analysis.

On the train recently another traveler "confessed" that he had been the victim of hold-up tendencies by a certain hotel man who enjoys the respect

of a large clientele and supplies meritorious service. In this particular instance the hold-up victim had arrived at the hotel late at night without having made a reservation. The only room left was one with two beds, nicely equipped, for which the regular hotel charge was \$3 or \$1.50 for each occupant. He was informed that he could occupy one bed for \$1.50, but that if there were further late comers, the management would reserve the privilege of disposing of the second bed. Mr. Traveler registered a vigorous protest against an invasion of this kind, when it was suggested that for the exclusive use of this room the charge would be \$3, which he paid under protest.

Now here was an instance of manifest unfairness on the part of the patron. The hotel had on sale a certain number of beds at a stated price, admitted to be reasonable. There was absolutely no reason why he should make a donation of \$1.50 to accommodate the whims of a buyer, and I am glad to say, the buyer in this instance readily agreed that he was wrong in his deductions.

Charley Renner, who conducts the affairs of the Edgewater Beach Club, at St. Joseph, during the summer season, and conducts the Hotel Michawaka, at Mishawaka, Ind., at all times, has taken on a new project, at Urbana, Ill., a 100 room hotel of modern construction, to be completed next year.

Mr. Renner, who was formerly with the Fred Harvey system, and has conducted summer hotels in Wisconsin and Northern Michigan for many years, has been wonderfully successful. In addition to the places he now conducts he has conducted at a profit the Dwan Hotel, at Benton Harbor, and the Park Hotel, at Coshocton, Ohio. He was educated in the culinary profession abroad and served in many leading hotels. In 1898 he was a member of Roosevelt's Rough Riders in Cuba, numbering Col. Roosevelt as a warm personal friend as well as Gen. Wood, with whom a sincere intimacy exists.

The Michigan State Hotel Association carries on its roster no more faithful or beloved member than Charley Renner.

Conversing with a leading Michigan hotel manager recently, I asked him what he considered as necessary qualifications in a hotel clerk. His reply was that "he must be a man with strong personality, supported by a strong physical and mental nature, so as to enable him to make a strong impression on the guest. Must be able to show the guest that he is not being robbed and is getting full value for his money. Must be an accurate reader of character in order to make no mistakes in cashing checks. He must see to the speedy delivery of mail, telegrams, packages, etc. The successful clerk should know the work and in or-

Our greatest asset is the good will of our customers and we sincerely value the business you have given us.

May your Christmas be Merry and the New Year better and more prosperous than ever before.

NATIONAL CANDY CO.

PUTNAM FACTORY

Grand Rapids, Mich.

We thank you for the favors of 1922 and desire to express our best wishes for

A Happy and Most Prosperous 1923 for each and every one.

GRAND RAPIDS DRY GOODS CO.

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WE OFFER FOR SALE

United States and Foreign Government Bonds

Present market conditions make possible exceptionally high yields in all Government Bonds. Write us for recommendations.

HOWE, SNOW & BERTLES, INC.

401-6 Grand Rapids Savings Bank Bldg., Grand Rapids, Mich.

der to do this, it has been our custom to start him out in a subordinate position and let him work up to requirements. He must know the disposition of the trade, their desires and requirements."

In my estimation he must possess all the attributes of a real statesman, diplomat and executive, but in many cases I think with reason he is not compensated according to his worth.

Frank S. Verbeck.

"Reason For Being" Best Selling Argument.

Every article, especially the advertised one, should carry some definite message to the consumer and have some definite reason for existing. Sometimes a commodity does incorporate a specific reason for being, but instead of adopting it as his selling point, and emphasizing it, the manufacturer spends his money to advertise his product as a whole, to tell the history of its ingredients, or to lay stress upon its technical phases. He doesn't realize that it is more profitable to have an advertisement or a salesman get over one point—one that leaves a definite impression—than to have either spin out a technical monologue.

A tooth paste now on the market has been put over as the result of adopting this reason-for-being method. The manufacturer doesn't tell you that his paste is made of dew from the Garden of Eden, doesn't inform you that certain actresses are miserable unless they have a tube within reach at all times, doesn't say it has passed the board of censors and is fit for kings and queens; he simply informs you that it removes the film. He tells you to feel of your teeth some morning and see if they are not covered with a film. Sure they are. It is only natural that they should be. But the same kind of a film covered the teeth of our ancestors, which many of them removed, long before toothpaste was invented. Until recently, however, no one thought to tell the public to look for it, and the average person didn't know of its existence until this manufacturer told him about it. And having been informed, the average person immediately recognizes the logical reason for using that particular brand of paste.

Salesmanship Is Power To Persuade Others.

A successful salesman must have a knowledge first, of character building; second, of health building. He must know that character means more than being good; that it means that central magnetic force of real manhood and true womanhood that is born in the development of the positive faculties and qualities, mental, moral and spiritual and physical.

Whether the salesman is on the road or behind the counter directly engaged in selling goods, he must know that salesmanship is the power to persuade others to purchase at a profit, that which he has to sell.

Helpfulness.

If any little love of mine
May make a life the sweeter;
If any little care of mine
May make a friend's the fleetier;
If any little of mine may ease
The burden of another,
God give me love, and care, and strength
To help a toiling brother.

CITIZENS' MUTUAL AUTOMOBILE INSURANCE COMPANY

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STOCKBRIDGE, MICH.
SECY AND TREAS., WM. E. ROBB
HOWELL, MICH.

HOWELL, MICH.

December 15, 1922.

TO OUR MEMBERS AND THOSE WHO OUGHT TO BE:

GREETINGS:-

It is with no small feeling of pride that the officers of the Citizens' Mutual Automobile Insurance Company point to the record of the year just closing.

The December 31st figures are not, of course, as yet available but will only enhance the statement of November 30, which showed assets as follows:

Cash in Banks.....	\$173,047.91
Accrued Interest.....	1,716.10
Salvage and Accounts Receivable.	11,207.20
Office Site and Building	27,727.44
Office Furniture and Equipmeht..	16,894.83

Total Assets \$230,593.48

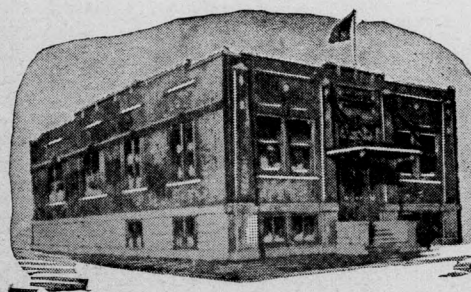
To date the Company has paid to its members \$1,236,169.87 in settlement of fire, theft, liability and collision claims.

It must be a feeling of security to our members to know that they are protected from the risks involved when they drive their automobiles or trucks and we, as officers, feel that there is no better or more practical manner in which we can guarantee each and everyone of you,

A HAPPY NEW YEAR!

Wm E Robb

Secretary.



For Rates, Send Name and Model of Your Automobile or Truck to
W. E. ROBB, Sec'y, CITIZENS' MUTUAL AUTOMOBILE INSURANCE CO., Howell, Michigan.

REAL WAGES HAVE ADVANCED

The question has been raised whether real wages, as distinguished from money wages, are higher now than in 1914. In view of the more rapid deflation in prices than in wages during 1920-1921 and of the large number of wage increases that have been granted during the last half of 1922, it would appear that real wages are higher now than they were before the war, but such index numbers of wages and living costs as are available do not permit an accurate statistical measurement. The best index of living costs among wage earners' families is that of the National Industrial Conference Board. This shows that on November 15 the cost of living, based on the budget of a "representative" family of a working man, was 58.4 per cent. higher than in July, 1914. Now if we had an equally good index number showing the income of this same "representative" family in various periods we might be able to form some definite conclusions with regard to real wages. But we have no such index, and available statistical data are too meager to make possible the preparation of such a thing.

Living costs, according to the index number of the National Industrial Conference Board, reached the peak in July, 1920, and from then until April, 1922, the trend was downward. The total recession amounted to about 25 per cent. Whether this exceeded the decline in wage-earners' money incomes during the period of industrial depression and thus raised the average level of real wages has not been determined. Obviously, a compilation of wage-scales in various industries will not supply the answer to this question, for the reason that in many establishments where wages were only slightly reduced, or perhaps not at all, large numbers of workers were laid off or employed only on part time. The result in such a case would be a loss of income that would not appear in compilations of wage schedules. In like manner, since March of this year, living costs have advanced about 2.4 per cent. From a superficial view this appears to be less than the numerous increases in wages that have recently been reported, but it is also to be borne in mind that along with these higher wage scales there has been a large increase in the number of workers employed so that the total gain in workers' incomes is greater than the mere data of wage scales would indicate.

In a few cases there are wage statistics available that help to supply the answer to the question concerning the trend of real wages, but the answer in such a case applies to a limited field. The State of New York is one of these cases. The State Department of Labor compiles data from over 1,600 factories showing the number of workers employed each month and their average weekly earnings. An average of about half a million workers are included in this survey. Recent statistics for this State show that there are slightly more workers employed now than in 1914, and that the average weekly earnings per worker

are roughly double those of that year. As the index of living costs cited above shows an increase of slightly less than 60 per cent, while wages of these factory workers have risen about 100 per cent, it appears that in this case there is fair statistical evidence of a substantial gain in real income. How far this is typical of other industrial communities it would be difficult to say, but there is reason to believe that the case is more representative than exceptional. Indices of this kind, however, throw no light on the condition of farm labor.

The United States Department of Labor also makes monthly reports on wages and workers in selected industries employing more than 1,500,000 workers, but these, although of great value, do not serve the purpose of ascertaining the average rate of income, as do the reports of the Department of Labor of New York State. The latest report shows that in identical establishments the number of employees was greater in November than in October in thirty-one out of forty-three industries. In most cases where decreases were reported the change was seasonal, as, for example, in the women's clothing, millinery, lace goods, and the brick industries. In thirty-one out of forty-three industries there were also increases in payrolls during the month, but it is significant that the industries showing increases in payrolls are in four cases not among those showing an increase in employees. In industries where payrolls were decreased seasonal influences also played a part, as the greatest decrease was in the women's clothing industry. The pottery industry was exceptional, being affected by a strike.

MUCH TOO OBLIGING.

What is contended by an executive of the concern that was involved in it to be a record was set by the following illustration of how a certain class of retailers make good their merchandise guarantees to their customers at the expense of the manufacturers: It appears that a customer of an out-of-town store bought early in April a medium-priced silk sweater, which she wore until about the middle of September. She then returned it to the store as defective, and the store returned it to the manufacturing concern. The latter noted that the elbows had been worn through, was amazed at the way it was soiled and promptly informed the store that it could not be credited.

The request was then made by the store that new sleeves be put in the sweater and it be returned. The concern gave several valid reasons why this could not be done but had the sweater cleaned and the sleeves neatly removed. It was returned in that shape and refused by the store. Despite threats of a lost account, however, the manufacturing concern refused to take it back. The record is supposed to lie in the fact that any merchant would let a customer wear a sweater the best part of six months, allow her a refund on it and then try to return it to the manufacturer for credit.

Bad taste is just bad education.

FUNDS FOR THE FARMER.

When Mr. Wilson was President he favored adaptation of European methods of agricultural credits to American needs. The war made this particularly necessary, because it withdrew foreign funds from the use of our farmers. Then buyers abroad themselves financed their purchases without difficulty, because of the superiority of their banking facilities. Now our banking facilities are equal if not superior to the world's best, but that does not abolish the difference between long and short loans, or credit and capital loans. The Federal Reserve System is essentially one of credit. It is an abuse of its facilities to use them for obtaining capital, meaning funds which are permanent in their nature, and not self-liquidating by the processes of production and distribution. The farmers' demand for help does not specify instances where they have been denied credit for the purpose of producing or selling their crops. The complaint has been that funds were lacking for holding the crops until the prices suited the farmers. That is a proper use for the right sort of funds, but the farmers ought not to ask the Federal Reserve to accommodate them in this respect in a manner explicitly forbidden to other speculators.

The War Finance Corporation has just issued its annual report showing that it has extended assistance to farm borrowers to a total of \$443,447,000, while \$155,600,000 loans are now outstanding. These were long-time loans, and many of them saved banks which had overextended themselves by excessive lending to farmers. This aid is more substantial and meritorious than any which could be gained by the appointment of a "dirt farmer" to the Federal Reserve Board. The extension or conversion of the Finance Corporation into a permanent facility for farmers is among the least objectionable of pending measures. The movement of the markets this year has done more for the farmers' release from their troubles than any bank could do. They are entering the new year with improving prospects. Farmers should have all that it is right and safe to allow them, but they should not seek to rise on the ruin of others.

COTTON MARKET LISTLESS.

What is called the statistical position of cotton had nothing to do with what happened to the quotations of the commodity last week. It was the suggestion of a possibility that made the figures move upward. The mere hint of a loan to Germany to enable the mill's of that country to buy cotton for their uses was enough for the purpose. When this was shown to be premature, to say the least, quotations dropped. Even the statistics issued by the ginner, showing that only 9,493,296 running bales of cotton had been ginned prior to Dec. 13, had no perceptible effect. Neither did the Census Bureau figures demonstrating a greater activity in domestic mills in November than that of the month before. The deciding factor for many purposes will be the amount of the exports during the present cotton year, which, up to now, are much behind

those of last year. With regard to cotton, as also in great measure to other raw textile materials, much will be gained if really correct and authoritative data can be had. World supplies must always be taken into account where world consumption is considered. There is a hope that some light may be thrown on the position of cotton if the Senate investigation now in progress is made thorough enough. This is intended to secure correct data as to production, exports, domestic consumption, available supply, etc. But the figures will hardly go beyond those for American cotton. Exactly what proportion this constitutes of the world's production is by no means, definitely known, although it is always estimated.

As is customary at the close of the year, the goods market is comparatively listless, but prices remain very firm. Printcloths showed an advance during the past week, as did certain other constructions. More positive indications are not likely until after the turn of the year. Underwear continues in good demand and certain lines of hosiery are sought for.

PRICE MAINTENANCE.

Apparently endless are the devices for attempting to secure price maintenance on the part of retailers. Under the law as it stands and has been interpreted, a producer may choose the customers to whom he shall sell his wares, but he can exact no promise or agreement from them that they will not resell to retailers who will dispose of the goods at cut-rate prices. What manufacturers object to especially is the practice of using certain articles as "leaders" to draw trade, such articles being sold sometimes as low as cost or even less. In this they are supported by small retailers. But, in a number of cases, the spread between cost and the fixed retail selling price is much larger than it should be, and this is made purposely to induce retailers to handle the goods for the sake of the larger profit. There is something to be said on both sides of this question. From the consumer's standpoint the only thing to be considered is where he can get cheapest what he wants. The manufacturers, having their own ends in view, are not satisfied with this and are constantly trying to get legislation that will help them. The latest effort is in a bill introduced in Congress the other day by Representative Merritt, of Connecticut. This would give producers and manufacturers the power to fix resale prices in cases where there is no monopoly or agreement with competitive makers of similar products. There is also the proviso that, in case the purchaser is unable to sell the goods at the fixed price, he shall first offer them for sale to the original seller at the original purchase price before selling them for less to any one else. It is doubtful whether this bill will be any more satisfactory than have been its predecessors to those who insist that, when a man has once sold goods and has been paid for them, his control over them has ended.

People find what they look for and if they are looking for trouble they generally find it quickly.

NEW YEAR'S DAY.

Of course Nature herself would never have consented to having a new year begin in the heart of winter. It is inconsistent with all her methods. The new year in the natural world starts in spring with the annual recrudescence of the things that grow; and some of the ancient Christians took Easter Sunday as the beginning of the year.

For all that this is the best season for New Year's Day, and we can be thankful to Julius Caesar for putting it where it is. The mind of a man is not a plant that should lie dormant all winter; and in this time of cold, of short days, of general wishing for the return of spring, something is needed to keep the modern human from letting himself slump back to the hibernating habits of the cave man.

If New Year's should be changed to the first of May it would be celebrated in a religious way, but there would be no other stimulus. The physical world would be on the move and no man would say that he was about to do better, for he would already be doing what he considered his best. But now, when all material things in this part of the earth are in the grip of winter, man finds it a pleasure to show himself that he can produce springtime in his brain by the mere exercise of sentiment and will.

And so we have the making of good resolutions and the casting up of accounts. We put the disagreeable part of the past into the dustbin and vow that it never shall happen again. We select the best of the past and say that this year it will be improved. The cynics sneer at good resolutions and say they are never kept, but the world knows better. Every voluntary good act is the result of a good resolution made an instant, a day, a month or years before its performance.

Good resolutions are the very vital force that in the past few weeks in Washington has compelled the lightening of a large part of the burden of war. Good resolutions are the keystones of peace and prosperity and happiness. And when we sit down on New Year's Day and make new good resolutions it is not because we are devoid of the old ones but because the progress of the race demands, more and more each year, higher power in the moral engine.

Happy New Year—and speed up!

RESPONSIBILITY FOR FIRE.

A crook robs a National bank of one million dollars. The entire police power of the state and Nation are put to work to apprehend him.

A man deliberately sets fire to a grain elevator in which one million dollars' worth of grain is stored. Some fire marshal's deputy, alone and unaided, investigates this fire in the hope of discovering sufficient evidence to bring the guilty man to trial, perhaps before a jury strongly prejudiced against circumstantial evidence.

A man's sheer carelessness causes a fire which destroys a million dollars' worth of his neighbor's property. Nothing is done to punish this man; actually a certain amount of misplaced sympathy is wasted on him, because of his own loss.

Why this widely different public attitude in these three cases?

The robber can be trusted to put the stolen money into circulation and (from the economic standpoint) the country as a whole will have lost nothing.

In the other two cases, one million dollars' worth of wealth is destroyed and the country is just that much poorer. The people, not insurance companies, will pay for this loss in larger insurance premiums and higher costs of everything.

If the fire marshal's deputy is fortunate enough to prove guilt "beyond a reasonable doubt," the man is punished; but nothing is done to the man in the third case; although the effect in the last two cases on the community and country is the same.

It is right that the robber and the arsonist should be punished; it is wrong that the man whose absolute carelessness has caused a like injury should go unpunished.

Under the Code Napoleon such a man must reimburse his neighbors for their loss, and he insures for such contingency.

The farmer is held liable for damage if he builds a fire and permits it to spread to his neighbor's land; railroad companies have been held liable hundreds of times for damage done by fire spreading from their rights-of-way.

Why not extend this liability to the man with a basement full of rubbish, a defective chimney or other known fire hazard, which results in fire and injury to his neighbors? Why not compel him to reimburse the city for the expense of putting out the fire caused by his carelessness?

Pennsylvania has such a law. A number of cities provide this penalty by ordinance.

The large majority of fires are due to carelessness, and there is no more effective way to cure such carelessness than "through the pocket book."

HALF A POUND OF TEA.

England uses chiefly black tea, from India and Ceylon. We procure our tea mainly from Japan. Russia depends on China. We find that tea was a novelty to Pepys as late as 1660. In that year he records: "I did send for a cup of tea, a China drink, of which I had never drunk before."

In that tentative and experimental day, which found the East India Company solemnly presenting the King with two pounds of "thea," no statesmen imagined that tea-leaves, rather than straws, would show which way the winds of America's insurrectionary opinion were blowing not much more than a century later.

But America to-day is a consumer of coffee in quantities far exceeding the importation of tea. For the fiscal year 1921 we used about twelve pounds of coffee per inhabitant and only a little more than half a pound of tea.

One of the reasons why we do not grow the tea we need on our own soil is that the labor of picking the tea leaves is not extremely cheap, as in the Orient. If we paid such wages to workers in America as are paid in Formosa, none with a conscience could sit down to his favorite decoction with a mind at peace.

AVOIDING BANKRUPTCIES.

Close to a quarter of a million dollars was saved during the past week, five retail establishments in different parts of the country were sustained and a large number of apparel wholesalers were benefited to a substantial extent as a result of efforts of the United Women's Wear League of America to adjust retailers' difficulties without the bad feeling and expense of bankruptcy proceedings. Attention having been called to the names of five retail establishments that were on the verge of bankruptcy, executives of the league conferred with the heads of the stores to determine the causes of their troubles, with a view to putting them back on a substantial financial footing if possible.

In some cases the retailers themselves, as a result of pressure brought upon them by their creditors for settlement of overdue accounts, came to the league seeking the co-operation of the wholesalers. In the other cases the league took action when it learned that certain wholesalers were about to file bankruptcy petitions against the retailers. While the liabilities were far greater than the assets in each of the five cases, it was found possible, through co-operation of the creditors and through suggestions for improvements within the stores, to readjust the businesses so that they are once more "on their feet" financially. Arrangements were made in each case for 100 per cent. settlement. If these cases had been allowed to follow the natural course and bankruptcy petitions had been filed against the five stores, losses of creditors would have totaled nearly \$250,000. Instead of obtaining 100 per cent. payment for their merchandise, they would have received approximately 30 per cent., five outlets for their products would have been eliminated permanently, and five retail businesses would have been destroyed, together with their organizations and the livelihood of a large number of families. The accomplishments of the league in these cases are only a small part of what is done along that line in the course of a year. Retailers and wholesalers alike are realizing more and more that bankruptcy proceedings, as a rule, should be avoided when there is the slightest chance of it.

NEW CEREAL GRAIN.

All of our so-called grains are, of course, grasses—not excepting the great American cereal, Indian corn. Apparently though there are in the world thousands of kinds of grasses no new one has been adopted for cultivation to supply human food for at least 20,000 years. That takes us very far back into pre-history; but it is probable that the cultivation of maize on this continent is older than that.

Now, however, attention is being given to a half-wild grain called "adlay," which, grown in small quantities in parts of the Philippines, is believed to have great potential value. It is twice as productive as rice, equally palatable and more nutritious.

Adlay, by itself, will not make a raised loaf of bread. Neither will rice nor Indian corn for that matter. It has no gluten. But when mixed with one-third wheat flour it makes excellent bread and biscuits, the latter somewhat

resembling graham biscuits. In the same mixture it is fine for griddle-cakes. Used "straight," it makes good crackers or hardtack. The cracked grain is a first class breakfast food. The whole grain is a satisfactory substitute for rice.

This valuable cereal originated in the tropics of Asia, and in India it has been used for centuries by some of the native hill tribes. It contains as much "protein" as wheat, and more than three times as much fat. Experts say that it equals wheat as food for man, and is far better "balanced" than rice or corn as a food ration. It can be used like barley in soups.

The reason why it has not been more extensively cultivated is that it cannot be milled as easily as rice, the grain being very hard. But suitable machinery will overcome this difficulty. Production per acre being much larger than that of rice, its cost should be lower, and it may yet supplant rice to a great extent as the leading food staple not only in the Philippines but elsewhere in the Orient.

THE LAND OF PERFUME.

The real land of flowers is the region about Grasse, in the South of France, where there is practically no agriculture save floriculture. For mile after mile as far as the eye can see there are fields of roses, violets, tuberoses and other kinds of blossoms, beautiful beyond description in the harvest season.

Jasmine, too, jonquils, orange flowers, and, in lesser quantities, geraniums, carnations and heliotrope. The orange flowers are distilled for their essential oil, known commercially as "neroli," which sells for \$120 a pound.

The violet leaves are distilled for an essential oil which serves as a basis for violet perfumery. Likewise the leaves of the sweet geranium. But most of the geranium oil exported from the Grasse district is produced nowadays in Algeria, which is a French possession.

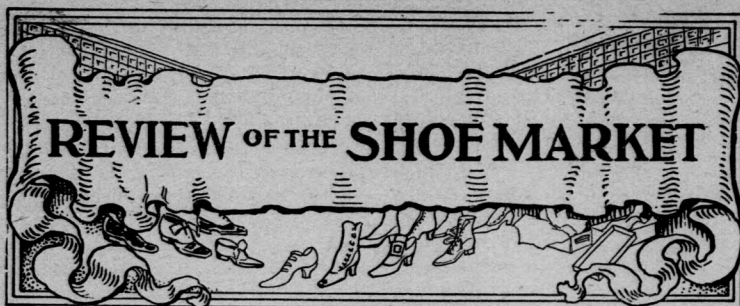
The method chiefly adopted for extracting from the flowers the essential oils which give them their delightful odors is that of spreading the petals in layers between frames coated with refined lard. The lard takes up the odorous compounds, which are afterward separated by steeping it in grain alcohol, the latter being thereby converted into cologne.

Even the most delicious of smells may become offensive to the nostrils if sufficiently concentrated. Thus an extract of violets, as sold to the manufacturing perfumer, has an odor so intense as to be exceedingly disagreeable.

The Grasse district produces \$20,000,000 worth of raw materials for perfumes annually. But most of the commercial supply of attar of roses comes from Bulgaria.

It is an essential oil obtained by distillation, and one of the chief uses of the above mentioned geranium oil is to adulterate it.

If a customer buys from you on long or uncertain credit, his cash purchases will mainly be with your competitor. Debtors seldom make a cash transaction with a creditor.



Help Traveling Man Keep His Expenses Down.

Retail shoe merchants and buyers can well take a leaf from the book of the retail clothing merchants who are active in a movement to conserve the time of the traveling man and speed him on his way, thus conserving his overhead.

The traveling man is patient, and probably has more to contend with than any other branch of the trade. His overhead, represented in railroad fares, excess baggage rates, transfers, hotel rates for rooms and his restaurant charges, are sticking nearer to the peak of prices than almost any other group of commodities. Even if he hustles and does well in sales, there is not much left to his credit from his work to take care of the needs of his family. It is of the utmost importance to him whether he works three hours a day or whether he can get in six or eight hours of real work by the co-operation of his customers.

Merchants and buyers owe it to their friends who call on them to assist them in every way in covering ground. The delay in placing orders forces the traveling man to cover a lot of ground twice, and at the last of the selling season, as at present, the problem of getting to all the places at once where he knows there are orders waiting for him, and which the factory must have if it is to make the wanted deliveries, is one which gives him much anxiety.

Sitting around a hotel lobby or waiting in a room for a customer an hour or two late costs the salesman not only time but money, and robs him of valuable opportunity which could have been utilized in making other calls. The fair and ethical way for all buyers to look at the problem is the old fashioned "golden rule" and to treat the salesmen as they want to be treated if the situation was reversed. It is unfair for a buyer to make an appointment with no intention of keeping it, and the best of the shoe buying craft are the first to take this stand. Such discourtesies are discussed by the traveling men, and the word is passed along. Many a consistent breaker of engagements and time waster has, because of his habits, unknowingly lost an opportunity to buy a job that he would like to have been in on.

Meet the traveling man quickly and courteously.

Make your appointment with him and keep it on the dot.

If accident prevents, notify him by telephone and make a later appointment.

If your visit is prolonged, voluntarily ask him if he has a near engagement,

and save him the embarrassment of telling you.

A kindly and courteous reception and handing of the salesman is an asset to a merchant. In these days of discouragement, only an ill-bred man will add to the troubles of the traveling man by gruff and inconsiderate treatment.

Make your method the "Golden Rule" treatment.

Give the salesman the consideration to which the expense of his visit entitles him. Then speed him on his way and help him to keep down his overhead.—Shoe Retailer.

January Inventory of the Shoe Dealer.

Shoe merchants may look forward to a cleaner inventory problem next January with less trepidation than for many years. Stocks now on hand are less speculative in character than for a long time. The men's shoes are fairly well stabilized as to color and particularly as to lasts, and those that are good now bid fair to be equally salable for the spring season. The misses' and children's shoes are likewise staple in style, and no appreciable marking off should be necessary. In women's oxford's are better to-day than they were a few months ago and are good property. Any sane strap style can be moved. On'y the huge tongue pumps offer a problem as to real worth, but the general public does not know that the smaller tongues are in for a run, and merchants who use aggressive methods can sell off this style. Altogether, the shoe merchants of the country can be thankful that they are in such good position as to inventory losses for this year.

Money can be made in saving losses in the future, and a bit of caution will prevent losses next season. Any extreme or striking novelty should be bought in small quantities. If gray looks good for your locality, it should be bought with the full knowledge that the sale will not extend far into the summer months. Patents and satins in black will also be good in the early months of the year, but the merchant should plan to have his stock well in hand on these styles by the first of May, as there is no certainty that they will be good for next fall. Extremes in fancy straps also may not be good for the coming fall, and should be treated as "in-and-outers" for the spring season. Getting them out this season is a measure of safety that is wise, as there is no telling what the next few months will bring forth as the keynote for fall styles. That some radical changes are due most merchants believe.

Wisdom consists in knowing when you don't know.

The "Bertsch" shoes are shoes your customers want. Reasonably priced ---quick sellers---they will give you a larger volume of sales with increased profit, and the unusual value will mark you as the leading shoe merchant in your city.

Herold-Bertsch Shoe Co.

Manufacturers of Serviceable Footwear

11-13-15 Commerce Ave.

GRAND RAPIDS, MICH.

MICHIGAN SHOE MERCHANTS

You have helped to make the past season a prosperous one for us and we hope that we too have performed the same service to you.

We sincerely wish you a most Prosperous New Year

HIRTH-KRAUSE CO.

Shoe Mnfg., Tanners

Grand Rapids, Mich.

Wm. D. Batt FURS Hides Wool and Tallow

Agents for the
Grand Rapids By-Products Co.'s
Fertilizers and Poultry Foods.

28-30 Louis St.

Grand Rapids, Michigan

GRAND RAPIDS KNITTING MILLS

Manufacturers
of
High Grade
Men's Union Suits
at
Popular Prices

Write or Wire
Grand Rapids Knitting Mills
Grand Rapids, Mich.

Must Find Method of Raising More Money.

Detroit, Dec. 26—Now comes the embarrassing admission on the part of Secretary Mellon, of the Treasury Department, that in addition to the unsatisfactory outcome of the effort to enforce the regulations incidental to the eighteenth amendment, his department is not making an advantageous showing in the matter of the collection of income taxes and that the "slacker" is very much in evidence.

There has never been any satisfactory or equitable method of collecting Government dues at any time, even when such taxes were considered within reason, and now that the war is over and the Government has been stingy in conveying the information, persons of assessable incomes have become careless in reporting them, which in effect makes it incumbent on the aforesaid Government to do a little missionary work, handicapped by a wonderful dearth of competent missionaries.

In his annual report to Congress Secretary Mellon is candid enough to admit that the time has actually arrived when it is essential "to face the facts squarely" and provide some method whereby complicated technicalities shall be abolished and simplicity in preparation of reports by taxes shall be substituted.

As it is at present the victim of the unpopular income tax regulation approaches the subject with fear and trembling, never knowing when the omission of some technical admission may start him on the journey to Fort Leavenworth, and feeling that the sin of commission has no more excruciating penalty.

There is a great deal of tax dodging. Mr. Mellon admits this, and suggests that possibly much of it comes through ignorance of regulations.

Also he goes into the subject still deeper and charges there are devious and other disreputable devices and subterfuges whereby Uncle Sam is deprived of his tolls and high subtaxes are evaded.

Mr. Mellon suggests that in order to reduce to a minimum this tax dodging evil "the thing most necessary is the reduction of the surtax rates themselves in order to reduce the pressure for avoidance and maintain the revenues derivable from surtaxes."

Mr. Mellon is wise in his deductions. The present surtax rates defeat their own purpose. For instance the number of returns showing incomes of over \$300,000 decreased from 1,296 in 1916 to 396 in 1921, and the aggregate of such incomes decreased during the same period from \$992,970,986 to \$242,844,623.

Secretary of the Treasury very wisely recommends a reduction of the maximum surtax rate of not to exceed 25 per cent. in lieu of the present one of 50 per cent. He is also much in favor of a Federal constitutional amendment prohibiting a further issuance of tax-exempt securities.

Mr. Mellon's ideas are, however, very strongly opposed by the so-called progressive element in Congress who, while they are in favor of reduced taxes on the farmer are still willing to increase the burdens borne by the commercial and industrial world. Naturally such a policy would cripple industry and eventually the poor down-trodden agriculturist whose interests they are so carefully guarding.

It is questionable if the carrying out of the idea of outlawing non-taxable securities would work out in the manner suggested by the Secretary. Certainly the rate of interest on this class of securities, principally municipal obligations would be increased and the Nation's burden-bearers would have several feathers added to their tonnage capacity.

Many a municipality has been able to make necessary local improvements due to the fact that tax-exempt bonds could be sold at much lower interest rates than ordinarily prevail. To a degree it would simply be a question of

"making one hand wash the other," but in reality it would be a question of "robbing Peter to pay Paul" with the latter out of the jurisdiction of the tax gatherer. In other words the municipality would be compelled to pay higher interest rates, but the general Government, whose appetite seems almost insatiable, would be the chief beneficiary, with the local taxpayer "holding the sack."

The one feasible idea advanced by Mr. Mellon is a good one and might work out in practice, but the prospects are not particularly encouraging, especially with the so-called progressive bloc, which, after savagely denouncing tax-dodgers, proposes to increase the rates of taxation on incomes and thus take the course that would make tax dodging still more popular and place a higher premium on the practice.

Frank S. Verbeck.

Hartford Cannery Sold To Grand Rapids Cannery.

Hartford, Dec. 26—Hartford had the happiest Christmas yesterday in two years and from present indications the town will witness during the next six months an unusual boom. Last Friday afternoon, at St. Joseph, referee in Bankruptcy, Willard J. Banyon, confirmed the sale of the Traver Canning

plant to the Thomas-Daggett Canning Co., of Grand Rapids. The plant is one of the finest in Southwestern Michigan and was built a number of years ago by William M. Traver at a cost from \$60,000 to \$70,000. Traver was caught in the slump during the fall of 1920 and last year forced into a receivership and later into bankruptcy. The new owners expect to spend considerable in the way of improvements and next spring will commence active operations, giving employment to from 200 to 250 people. In anticipation of the plant's operation the town already has taken on a considerable boom and it is predicted that between now and spring a number of new houses will be built to take care of the present house shortage.

Last Saturday at the First State Bank Stephen A. Doyle, trustee in bankruptcy of George W. Merriman, bankrupt, distributed as a Christmas present dividend vouchers of 10 per cent. to the depositors and creditors of the bankrupt and the Hartford Exchange bank, making total dividends of 50 per cent. The sum paid out was about \$25,000. During the past year Mr. Merriman, who for years was one of Hartford's leading citizens, has personally from an estate left to him by his wife paid certain depositors over

and above their dividends \$9,000 and declares if he can live ten years he will pay every creditor 100 cents on the dollar.

Retailers Angry At Watson's Charges.

New York, Dec. 26—The movements of Senator Watson and his proposed legislation for showing the wholesale price of wearing apparel are being closely watched at the headquarters of various retail associations here. The general opinion seems to be that definite action depends upon what happens within the near future.

Lawrence T. Boesen, secretary of the Retail Clothiers' and Furnishers' Association of New York State, declared that the bill is another direct blow at retailers of the country by legislators. This bill indicates either a woeful lack of elementary knowledge of economics or is going to be used to accomplish certain definite political ends.

"I hardly think that such a measure, if passed, would be constitutional. In addition, its enforcement would be very difficult. The country is so sick and tired of being regulated to death that instead of creating any animosity against the retailer, it would gain him supporters in his fight on this type of damaging legislation."

To Save The Time Of The Busy Buyer



The telephone salesman is appreciative of the valuable moments of the busy buyer.

That is why he calls on the telephone instead of making a personal visit. He knows that telephone conversations are direct and business-like and that he can help by an approach in this courteous, time-saving way.

Naturally he knows the needs and market conditions of his trade. His telephoning is the best evidence that he is a well-posted, up-to-date salesman.

Aside from the ease and speed with which business is transacted by this method, the saving in cost is an important factor in the price of goods.

In the crowded, busy day, the telephone salesman is of real service.

MICHIGAN STATE TELEPHONE CO.





FAITH, IDEALS AND VISION.

They Are Essential To the Banking Business.*

We are met here to-day to have a heart to heart talk about our bank, our community and conditions in general and to discuss matters to the end that our bank may better serve our community and that we as officials and stockholders of our bank may be of greater service to both the bank and the community.

It is not new to anyone that we have been passing through a period of depression in business, which has tried the mettle of both men and institutions. We have probably felt the results of that depression as much as any one, for our community is largely engaged in agriculture and the farmer was the first to feel the pinch and the last to begin to recover from such business depression.

However, we can be thankful that we are in an agricultural community, for while the farmer may complain that he is not being treated fairly, as compared with the laborer and the manufacturer—and there is plenty of ground for his complaint—his moral stamina is just as strong as it ever was. He never did have the eight hour day with sixteen hours pay and he never did have a soft job, not even when money was the most plentiful. Hard, rugged work which required mental, as well as physical effort, has laid the foundation for a strong character which is not swept away by the first hardship that comes along. And that is why you men can go to bed at night and sleep soundly without any fear, whether the front door is locked or not. And that is why you can leave your automobile by the side of the road for a week if you wish and nothing will be molested, so far as the population in this community is concerned. And I might add further in this regard that that is why men need not worry over some of the loans made to farmers in this community, for the only thing that will ever stop them from meeting their obligations will be the bony messenger on the pale horse. I know men in this community right now who are undergoing hardships and their children are sacrificing everything except actual necessities in order to pay up their obligations to our bank and they are paying them. I know farmers who refused to take their deposits out of our bank, even when offered more interest on good real-estate mortgages, because they believed the bank was necessary to the welfare of the community and

they wanted to help the community and the bank.

Gentlemen, I say when we have such a community back of us, success will crown our efforts if we will do our part. We now have as fine a bank home as any town of this size anywhere. We have consolidated our two banks in order to give the community a more just and efficient service. Of course, the consolidation met with some objections by those of our people who did not understand it, but they are beginning to see the value of it, even as now they see the value of the consolidation of schools and the consolidation or rather the co-operation of our churches. If we keep on in the near future we can live in this community as one big family, we can go to one church and can afford an efficient minister. All people of school age, both in surrounding country and this town, can go to the fine new school building—we are now constructing at a cost of \$150,000. We can all do our banking business at one bank and we can be of the greatest service to each other. In order to bring this about we must do more than just keep a bank building open. We must have more than just a place to deposit and borrow money. Officials must be more than mere adding machines. They must be able to sympathize with the people of this community; they must be able to make the problems of our people their own problems.

I am well aware of the fact that a bank must transact its business in a business-like way; that sound business judgment must be exercised; that the welfare of the depositors must be kept in mind and that the bank should know its clients' standing, financially, mentally and morally. But that is not all. It appears to me that there is something even back of all that and greater than all that, and that is that the true banker must have faith in his community, faith in his own institution and faith in himself; that he must have an ideal, which is the power to see his community in the future better contented, in better financial condition, and a better place to live in, because of the existence of his banking institution.

I have lived in the old world and the new. I have had to do with people in the Orient and the Occident, I have been acquainted with some of the heads of great industries and in most every case I have found the directing force back of it all to have been some kindly individual who saw ahead, who had vision, whose institutions meant more to him than just the daily routine whose vision was something better for his fellow workmen, and for his community, and who was not governed

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It is the duty of every man

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to keep his will up-to-date.

Does your will conform to your ideas to-day?

You are invited to consult our officers on all trust matters.

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GRAND RAPIDS, MICH.

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*Paper read at recent meeting of stockholders of Evart State Bank by W. E. Umphrey.

by selfish principles. In other words, I have usually found such men to have ideals and faith in themselves, in their neighbors and in their community, that such ideals could be attained. Gentlemen, I believe that to be one of the things which we should strive for in our own institution. Sometimes I think we are too selfish. We feel that a bank is maintained for the benefit and gain of those who have put their money into the enterprise. A bank with that ideal is liable to stray from good banking principles. Directors and stockholders with that ideal are liable to use their bank to better the conditions of some private enterprise in which they are interested and in most every instance where you hear of banks having gone wrong, this reason, more than any other, seems to be the cause of such failure.

I believe, then, that if we as stockholders and officials of our bank stand by our bank and are willing to make the same sacrifices that the people of this community are making to-day to meet their obligations at the bank, and if we have an ideal which is that our community and our bank shall come into closer relation with each other and shall be a mutual benefit to each other and that the community will have been a better place because of the existence of our banking institution then we have nothing to fear, and the Evert State Bank will, in the near future, be one of the strongest financial institutions and one of the most appreciated banks in North Michigan.

Punishing Disloyalty.

Detroit, Dec. 26—If we are going to liberate our "political prisoners" there was no sense in the first place of punishing them at all. When, unfortunately, it becomes necessary for the preservation of a nation and its ideals to prosecute a war it becomes immediately vital that that war be prosecuted with the utmost vigor and dispatch. Every delay or obstruction presented means the loss of hundreds, if not thousands, of additional lives. For that reason the penalties for transgression at that time must be made severe. Death is the penalty for cowardice of the soldier or neglect of his duty in the zone of fighting. Mercy for the individual, then, would be anything but mercy for all those whose lives depend upon that individual's proper conduct.

Obstructing the draft or other acts of like character are commensurate in their fatal consequences to the Nation with lapses in the soldier's duty. These acts are rightly punished severely, as those of the soldier, and the punishments should be rigorously carried out. Any subsequent mercy and amelioration of the punishment are a crime against all citizens who courageously did their duty at time of the crisis.

The millions who sacrificed and did their duty at home to successfully and expeditiously carry on the war, the four million soldiers, the bereaved, the crippled and the slain are to be considered. Theirs is the right to be heard; it is to them that justice should be shown and appreciation of their

concerted loyalty. Above all they should not be outraged by sentimental mercy to traitors. Ross Hasbrouck.

Prayer For Universal Brotherhood.

Pontiac, Dec. 26—Man, in an effort to make life better for his brother, has from time to time planned that days or weeks be devoted to worthy purposes—fire prevention, safety first, Red Cross and Salvation Army drives and numerous other good works. Is this not the time then to think of the one thing for which the world is hungering, thirsting, perishing? The one thing which would solve all problems and bring happiness and prosperity to all is Love.

Would it not be well worth while to select one day—a busy weekday—on which man could wholeheartedly prove that he loves his brother? On that day there would be no murdering or robbing, no lying or deceiving, no impurity of action or speech, no selfishness or greed. Every action that day would be an expression of kindness. The firm belief for that day that all are the children of the one Father and that all are brothers—all loved alike by the Father of all—all loved by one another—and an earnest effort to act in accordance with that belief, would give the world a day of peace and happiness it has never known in all its fearful history.

Is it too much to ask that we lay aside for one day all hatred and revenge and jealousy and greed and lust and every sort of unkindness and let every action be governed by God—by Love?

Would not that day of kindness solve problems that to-day seem impossible of solution? Would it not bless all mankind? Will not Wisdom choose the day? J. K. Lemon.

Under the Holly Bough.

Ye who have scorned each other,
Or injured friend or brother,
In this fast-fading year;
Ye who by word or deed
Have made a kind heart bleed,
Come gather here.

Let sinned against and sinning
Forget their strife's beginning,
And join in friendship now:
Be links no longer broken,
Be sweet forgiveness spoken,
Under the Holly Bough.

Ye who have loved each other,
Sister and friend and brother,
In this fast-fading year:
Mother and sire and child,
Young man and maiden mild,
Come gather here;

And let your hearts grow fonder,
As memory shall ponder
Each past unbroken vow.
Old loves and younger wooing
Are sweet in the renewing,
Under the Holly Bough.

Ye who have nourished sadness,
Estranged from hope and gladness,
In this fast-fading year;
Ye, with o'erburdened mind,
Made aliens from your kind,
Come gather here.

Let not the useless sorrow
Pursue you night and morrow.
If e'er you hoped, hope now;
Take heart—uncloud your faces,
And join in our embraces,
Under the Holly Bough.
Charles Mackay.

The trouble with those fellows who are everlastingly prating about the right of free speech is that they never have anything to say worth listening to.

Happiness is a by-product of industry.

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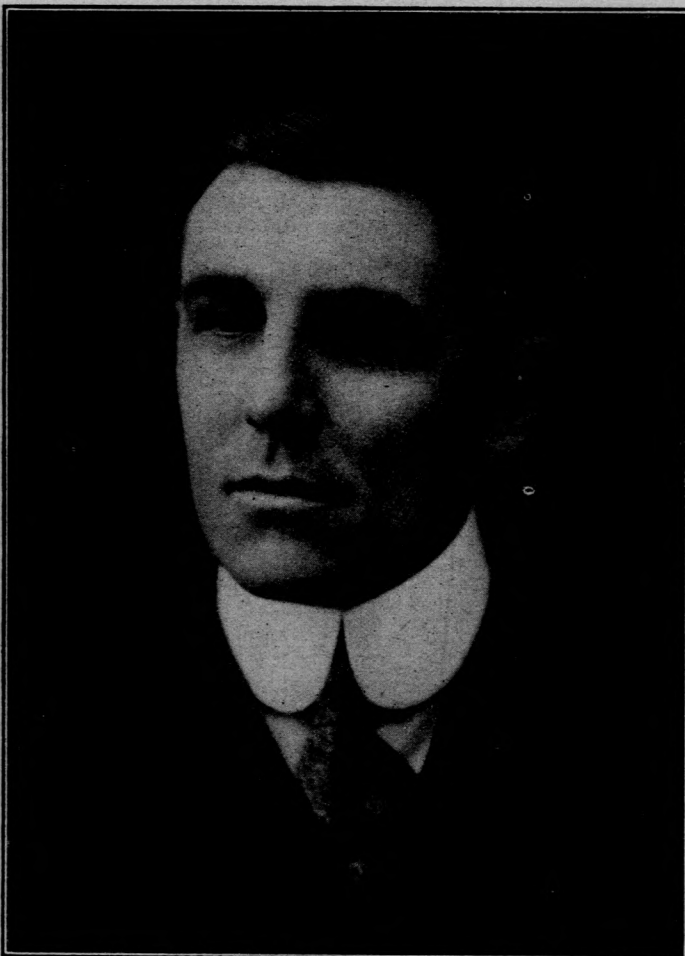
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MEN OF MARK.

L. J. Thompson, Local Manager of Standard Oil Company.

Leroy J. Thompson was born on Butterworth avenue, Grand Rapids, July 1, 1888. His antecedents were English on his father's side and American on his mother's side. He attended the public schools of Grand Rapids until he had completed the 11th grade, when he decided to learn the trade of brass worker. Five weeks' experience in the plant of the Keeler Brass Co. led him to the conclusion that the minute particles of brass which adhered to his garments and might find lodgment in his lungs were not conducive to health and longevity, so he decided to espouse the business which his father had made his life work and



Leroy J. Thompson.

in which the latter was gradually ascending the ladder of success. In accordance with his determination, he entered the employ of the local branch of the Standard Oil Company, starting as warehouseman. While at work in this capacity he acquired a thorough knowledge of the cooperation end of the business, so he could knock down a barrel and put it up again as effectively as the most experienced cooper in the employ of the company. He also acted as "extra man" when ever a driver was needed to take the place of a man who was detained at home by illness or other cause. In fact, he undertook to master the rudiments of the business, to the end that he might be able to pass judgment on the qualifications of men employed in these special lines later on.

Mr. Thompson's first assignment outside of the city was as office man at the Petoskey station, where the young lady employed in that capacity had eloped with her future husband. His knowledge of details enabled him to straighten matters out with little difficulty. His next assignment was to Traverse City, where he spent five busy years as warehouseman and office man. He was then promoted to the position of superintendent of the warehouse at Grand Rapids. At the end of one year he was placed in charge of the city lubricating oil department, where he remained three years. His next promotion was to the management of the lubricating department. Five months later he became assistant manager of the local office, remaining in that position two years,

when he was promoted to the position of manager of the Saginaw branch. On the transfer of J. C. Marshall to the management of the Detroit branch Dec. 1, Mr. Thompson was transferred from Saginaw to Grand Rapids and made manager of the local branch. Charles Wagner, of Battle Creek, was promoted to the position of assistant local manager at the same time.

Mr. Thompson was married June 28, 1916, to Miss Laurretta Olsen, of Muskegon. They have already taken up their residence in Grand Rapids, locating at 17 South Union street.

Mr. Thompson owns up to but two hobbies—baseball and horse racing. He is fond of both sports and seldom misses an opportunity to witness worthy contests on the diamond and the race track.

Mr. Thompson is a master mason, a member of the Knights of Pythias and a member of the National Association of Stationary Engineers. He is also affiliated with the Universal Craftsmen's Council. He attends the Christian Science church.

Mr. Thompson attributes his success to his eagerness to master the hardest jobs in the organization, which familiarized him with every detail within the ramifications of the corporation. Almost from the start he was given charge of all complaints entered by customers of the company, because his knowledge of details enabled him to adjust any differences which arose with care and thoroughness and to the satisfaction of all concerned. He keeps his poise at all times and under all conditions and does not permit himself to be swerved from the path of duty by clap trap or subterfuge. He handles men with great skill and invariably enjoys the confidence and co-operation of his associates and assistants to a marked degree.

Mr. Thompson is a son of T. J. Thompson, whose career from the time he joined the Standard organization Sept. 23, 1883, has been frequently exploited by the Tradesman. He is now general manager of the Standard Oil Company of Indiana, with headquarters in Chicago.

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Proceedings of St. Joseph Bankruptcy Court.

St. Joseph, Dec. 18.—In the matter of the Earl Electric Co., bankrupt, the trustee's report of sale was considered and more than five days having elapsed and no objections being made, an order was entered by the referee confirming the sale of the property to the several parties for the sum of \$1,138.48. Creditors will receive about 10 cents on the dollar.

Dec. 19.—In the matter of Samuel Gillis, bankrupt, of White Pigeon, the trustee was directed to file his final report and account so that the final meeting of creditors could be called, the final dividends paid and the estate closed.

In the matter of Herrick's boot shop, of Kalamazoo, bankrupt, more than three months having elapsed since the declaration and payment of the first dividend, the trustee was directed to file his final report and account.

Dec. 20. In the matter of George F. Parson, real estate dealer of Kalamazoo and formerly of Jacksonville, Fla., the first meeting of creditors was held at the former place and the bankrupt sworn and examined without a reporter. As no claims were proved, an order was made allowing the bankrupt's exemptions as claimed and that no trustee be appointed. Unless cause to the contrary is shown, the estate will be closed within thirty days.

In the matter of Floyd Mason, bankrupt, of Oshtemo, the first meeting of creditors was held at Kalamazoo and no creditors were present or represented and no claims proved. The bankrupt was sworn and examined by the referee without a reporter and there appearing no assets which were not exempt, an order was made that no trustee be appointed and that the bankrupt be allowed his exemptions as claimed. The meeting then adjourned without day.

Dec. 21. In the matter of George W. Merriman, bankrupt, of Hartford,

the adjourned first meeting of creditors was held at the referee's office. The trustee's third report and account, showing total receipts of \$71,248.30 since the filing of his second report and disbursements of \$45,932.20, and balance on hand of \$25,316.10, were considered approved and allowed. There being sufficient funds to declare a third dividend of 10 per cent., upon recommendation of the trustee, the same was declared and ordered paid on or before ten days from date.

Dec. 22. In the matter of William M. Traver, bankrupt, of Hartford, a special meeting of creditors was held at the referee's office and the trustee's third and second reports considered and approved and allowed. The offer of the Thomas-Daggert Canning Co., of Grand Rapids, of \$25,000 for the canning plant property at Hartford was considered and the sale confirmed by the referee, who entered an order directing the trustee to execute the proper papers transferring title to the company, the consideration having been paid in cash. There being sufficient to declare a first dividend, an order was made directing the trustee to pay a first dividend of 10 per cent. on or before ten days from date. The meeting was then adjourned without day.

Dec. 23. In the matter of Joel H. Clark, bankrupt, of Lawton, an order was entered calling the final meeting of creditors at the referee's office on Jan. 6, 1923, for the purpose of passing upon the trustee's report and account, the payment of administration expenses, and the direction and payment of a first and final dividend. Creditors were directed to show cause why a certificate should not be made by the referee recommending the bankrupt's discharge.

In the matter of George S. Parsons, bankrupt, and Floyd Mason, bankrupt, orders were made by the referee closing the estates and recommending the discharge of the bankrupts. The record books and files were returned to the clerk of the court.

PONTIAC FIRE

\$150,000 Fire Loss, Including Five Cars and Trucks

On December 11, the large store and lumber yards belonging to W. G. Burke of Pontiac were burned, as well as four automobile trucks and one car, which were insured in the Citizens' Mutual Automobile Insurance company of Howell. On Friday, December 15, the adjusters of the company met with Mr. Burke and made a full and complete settlement. Mr. Burke expressed himself highly pleased with the prompt and fair settlement.

The company settled in 1922 about 3,000 claims. It is the policy of the company to pay all claims that are fair, promptly. Only such claims are resisted as appear to be unfair and where unreasonable demands are made. Automobile owners have been the victims not only of automobile thieves but sometimes unreasonable and unfair damage claims are presented.

Over 40,000 of the leading automobile owners in the country districts and the cities of Michigan have joined together and have made a very successful record for the Howell company.

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Hardware and Implement Stores, 50% to 55% Garages and Furniture Stores 40%; Drug Stores, 36% to 40%; Other Mercantile Risks, 30%; Dwellings, 50%.

These Companies have LARGER ASSETS and GREATER SURPLUS for each \$1,000.00 at risk than the Larger and Stronger Old Line or Stock Companies. A Policy in any one of these Companies gives you the Best Protection available. Why not save 30% to 55% on what you are now paying Stock Companies for no better Protection. If interested write, Class Mutual Agency, Fremont, Mich.



Put Your Chemistry To Practical Use.
Written for the Tradesman.

"Do you call that a Thanksgiving dinner? No turnips and no onions! Who ever heard of such a thing? Now, when I was young" . . . and the rest trailed off in the noise of the train.

This dear old lady evidently had been entertained recently, asked to some Thanksgiving dinner; perhaps given by a young housekeeper who has learned something about the "balanced ration" in feeding a family; who knew more about food and fuel values than housewives used to know in the dear old lady's day. A few minutes later I heard a few more words:

"Turkey? Yes, we had that, but little else besides salad and dessert. In my day—turkey stuffed with oysters, chicken pie, five vegetables at least, and three kinds of pie for dessert." . . . Again the racket of the train drowned the rest.

The woman sitting with me, who has spent years in studying dietetics, said she foresaw a great change in American menus in the coming years.

"Women are becoming much more intelligent in the matter of food. School and college chemistry is permeating the body of the people," she said. "That old lady is going to have a hard and harder time finding her old-fashioned Thanksgiving dinner."

Look at the dinners there used to be a hundred years ago. Any well-ordered dinner had at least two kinds of meat—often more; a roast of beef, mutton, or venison; chicken, pigeon, or lamb pie; usually a roast ham. And vegetables galore, with pickles and other condiments to whip up the appetite. One old book of etiquette that I have suggests that a well-bred young lady would not ask for two kinds of soup at the same dinner! But she had the choice.

Nutritive value is coming to be understood and applied to the planning of meals. Chemistry in the schools is having its effect. Food is being weighed, chemically estimated for relative fuel-value; we are beginning, even in very ordinary homes, to think about "balanced rations." It is important not only for proper feeding and health but from the standpoint of economical use of the family income.

If the homemaker understands that her kitchen is a laboratory for her wise thought, not merely a place of dull drudgery set apart for the habitation of servants, she will find her table better, her bills smaller, and her family in better health and high spirits. Chemistry goes hand-in-hand in all this business with physics, economics,

and many other "branches of higher learning."

We are hoping for the day when students in elementary cooking will pursue organic and bio-chemistry," says Prof. Mary B. Van Arsdale of Teachers College, "as parallel courses, instead of elementary chemistry as now. Then the reasons why will be more evident and correlation will be more possible because more direct. In the meanwhile close relation is possible only between advanced cooking and chemistry, although the most advanced chemistry is needed to lighten up the simplest elementary cooking processes."

Is it any wonder that your cook does not see the need of a slow fire for some things and a quick fire for others? Does not understand fats, their different properties, absorbing powers, and the different ways of and reasons for differently frying varying foods? The heat necessary for sugar-concoctions, such as candies, meringues, frostings, and other cooking with sugars, is quite different from that required for other things. Here is a side-aspect of fuel-saving, too.

I never could get one "good" cook I had—good because she had a natural instinct for a sort of guess-work technique by rule-of-thumb—to understand why a sponge cake, composed mostly of sugar and eggs, should be baked in a moderate oven. Her head would not hold the fact of the peculiar chemical constituents and the effect of heat upon them.

Nor could she grasp the reasons for the varied cooking of different vegetables. What could be more interesting than the varying chemical changes which govern the proper cooking of different vegetables?

Put your cooking on a high basis of intelligence. It will give you better food and save you money. Cooking requires as great exactitude as any other chemical process. There is no good reason for "poor luck" with bread or anything else. Given the same conditions and materials, the result is absolutely certain to be the same.

The modern homemaker must know her chemistry, must see the preparation of the food for her family as an exact science, as an art in a very high sense, as an important factor in economics. More than that, if she is well informed herself, she can make it the basis of education of her children. A whole winter's most interesting study can be devoted to such a subject. And it is one way of pulling down the much bewailed "high cost of living." Much of that old H. C. L. comes from the National habit of unintelligent housekeeping.

Then follow the questions of sanitation, marketing, distribution—but we shall talk about those at some other time. Prudence Bradish.
(Copyrighted, 1922.)

The Seven Ages of Man.

- First Age—Sees the earth.
- Second Age—Wants it.
- Third Age—Starts to get it.
- Fourth Age—Decides to be satisfied with half of it.
- Fifth Age—Becomes still more moderate.
- Sixth Age—Now content to possess a six-foot by two strip of it.
- Seventh Age—Gets that strip.

Fault Is Not With the Consumer.

If you do not even ask people for their trade, can you blame them if they buy elsewhere?

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A GOOD RECIPE FOR RAISED BISCUITS

Scald 1 pt. milk, or milk and water. Add 2 teaspoons butter or lard, 2 teaspoons sugar and 1 teaspoon salt. When luke warm add $\frac{1}{2}$ yeast cake dissolved in $\frac{1}{2}$ cup water. Add Lily White flour to make a soft batter. Mix well; add flour to make a dough. Knead. Let rise until it is double in size. Knead again and shape. Let rise $1\frac{1}{2}$ hours. Bake in a quick oven 20 minutes.

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We Guarantee you will like Lily White Flour, "the flour the best cooks use" better than any flour you ever used for every requirement of home baking.

If for any reason whatsoever you do not, your dealer will refund the purchase price. . . . He's so instructed.

Is Quality Flour

There is a great difference in flours. A good bread cannot be expected from a poor flour. From a high-grade flour the best baking is assured. Lily White is the highest quality flour on the market. The finest wheat grown in America is used. The grain is absolutely clean. The milling process is extensive and backed by 60 years of experience. Every step is made for the purpose of producing the best.

Why You Should Use Lily White

REASON No. 18

A favorite flour for three generations.

For three generations Lily White has been the accepted flour by the best cooks. These good cooks have passed it on to their daughters and their granddaughters. It is the best flour for general baking and they know it. That's why the use of Lily White is constantly increasing. Your grocer has Lily White.

VALLEY CITY MILLING COMPANY

GRAND RAPIDS, MICHIGAN

"Millers for Sixty Years"

Ads like these are being run regularly and continuously in the principal papers throughout Michigan. You will profit by carrying Lily White Flour in stock at all times, thereby being placed in position to supply the demand we are helping to create for Lily White Flour.

WHO DISCOVERED AMERICA?

I know 'tis said Columbus did,
 But I contend that's not the fact.
 My reasons are by no means hid;
 By truthful history I'm backed.

I've no desire to minimize
 The exploits of that famous man.
 But why he missed that noble prize
 I'll try and tell you if I can.

Columbus, so the histories teach,
 Had in his head the notion,
 That the East Indies he could reach
 Across the Atlantic ocean.

After the perils of the sea,
 When sight of land his hopes revived,
 He felt as sure as he could be
 That there was where he had arrived.

Until his death he really thought,
 On this he safely could depend,
 That he had struck, what he had sought,
 Those islands in the Western end.

He landed at San Salvador,
 Through the West Indies cruised around;
 He sailed those Western seas, what for?
 The islands that he thought he'd found.

America he knew not of;
 How can it then at all be fit
 To say, if the plain truth you love,
 That he, in fact, discovered it?

Who did discover it? you ask,
 A thrilling story it would make
 To answer that, it is a task
 Too great for me to undertake.

Amerigo Vespucci thought
 That he discovered it, and so
 Because the fame of it he sought,
 'Twas named after Amerigo.

But he was centuries too late,
 So was Columbus, as to that;
 Others there were who did not wait
 Because they thought the earth was flat.

In searching for an answer, look
 In every corner where you can;
 Visit that least frequented nook,
 The pyramids of Yucatan.

Go to the ruins of the plain
 The ancient cities of Peru
 Made desolate by ruthless Spain,
 And see what they will say to you.

The Aztecs had possessed the land
 Ages before the Spaniard came.
 They bravely fought, but could not stand
 Before Pizarros dreaded name.

If Montezuma, from his grave,
 Could speak, he might perhaps disclose
 The name of some far Island brave
 Who to discover it arose.

The exploit was a grand success,
 Whatever was the hero's name,
 At which no one can ever guess.
 'Tis sad to think it's lost to fame.

His argosies sailed from the West
 And landed him in Mexico;
 He tarried there, as that seemed best;
 It was as far as he could go.

From him the population spread,
 To Yucatan and far Peru;
 In agriculture they made head
 And in the arts and cities grew.

For centuries these peoples thrived,
 After the time, as I aver,
 When on the Western coast arrived,
 America's discoverer.

Reuben Hatch.

To Protect Your Profits

we advertise

K C

BAKING POWDER

Same price for over 30 years

25 ounces for 25¢

The price is plainly shown on the package and in the advertising.

Your customers know that the price is right.

It never is necessary for you to reduce the selling price on K C Baking Powder and accept a loss.

In Selling

K C Baking Powder

Your Profits Are Protected

The government bought millions of pounds

Reduction in freight rates July 1, passed on to the trade in reduced list prices on K C

Let us show you how to increase your baking powder profits by selling K C.
 Jaques Manufacturing Co.,
 Chicago



Michigan Retail Dry Goods Association.
 President—J. C. Toeller, Battle Creek.
 First Vice-President—F. E. Mills, Lansing.
 Second Vice-President—W. O. Jones, Kalamazoo.
 Secretary-Treasurer—Fred Cutler, Ionia.
 Manager—Jason E. Hammond, Lansing.

Securing Locations For Chain Stores.

Lansing, Dec. 26—As a member of your local Chamber of Commerce or Business Men's Association are you paying wages to a man who is finding locations for chain stores in your territory? Instantly you will say no. Perhaps you are and then again perhaps you are not.

It is more than likely that if you are operating in a town from 2500 up that you are paying. Here is the new and startling wrinkle.

The Steel Realty Developing Corporation, of Buffalo, New York, is the agency through which numerous chain stores find their locations in the cities of the United States. This company has the unmitigated nerve to expect the secretary of the Chamber of Commerce of your town to furnish all the information worth having about the retail district, payroll and other things in your city.

This information is then sold to chain stores. Formerly chain stores absorbed this expense themselves by sending a group of men to towns in which they were interested, to make a survey. In instances this required the services of two or three high priced men for a period of anywhere from a week to a month.

Our association has no quarrel with chain stores. They have a perfect right to locate in any town in which they can find a suitable location. We have, however, a duty to perform in this matter. Chain stores through the Steel Realty Developing Corporation have no right to come to your town and expect your secretary of the Chamber of Commerce whom you support directly to do work such as is requested.

You, therefore, will serve your interests and the interests of your community by at once getting in touch with the officers of your Chamber of Commerce, particularly the secretary, so that this valuable information may not be furnished the chain stores free gratis.

At the time you opened your own business you did not expect the other merchants in your community to find your location for you. You absorbed that expense yourself.

Do not have a mistaken idea about this and believe that because you are not in the grocery business the grocery chain store will not injure your community. If the grocery chain store comes to your community you will eventually have chain meat markets, chain twenty-five to a dollar stores, chain ready-to-wear houses, chain shoe stores, chain waist stores and chain department stores.

As merchants you have the right to protect yourself against this menace particularly when you are expected through the funds of your Chamber of Commerce to furnish valuable information. Jason E. Hammond.

Mgr. Mich. Retail Dry Goods Ass'n.

Selling Clothing By Wrong Method.

According to W. Cloyd Pool, sales manager of Alfred Decker & Cohn, stores are not applying the correct

method of selling in the case of clothing.

"Many department stores," said Mr. Pool "wonder why their clothing sections fail to get the volume that they receive in other departments, or as much as the clothing stores in their vicinity. Some merchants are satisfied with the explanation that men prefer to shop in their own stores and not where women are around. That reason, however, is disproved in several notable instances where stores operate very successful and profitable clothing departments, even though they are generally classified as women's specialty stores.

"The reasons go deeper, as certain large stores have lately discovered. Clothing cannot be merchandized like women's wear and various lines of dry goods. This is primarily because of manufacturing conditions, and secondly, because of the buying habits of men, investigation has shown that there is a limit to the turn-over rate on clothing and that volume is gained rather from a large than from a small initial investment.

"Clothing buyers, as a rule, have recognized this principle, but the store merchandise managers often disagree, and that is where the trouble comes in and why department stores often fail to get the results they desire. Applying the fast turn-over principle to clothing as well as in other lines, the merchandise man cuts appropriations in order to keep down stocks and make frequent purchasing necessary. That works out splendidly in merchandise where wholesale supplies are readily obtainable and where there is a real advantage in getting newer styles or lower prices through piecemeal purchasing from the manufacturers.

"In men's clothing, however, such conditions do not prevail. It takes from six to eight weeks to make good clothing, and longer if the mills delay cloth shipments. Therefore, the clothing buyer who is forced to limit his early purchase must either wait for needed goods during his selling season or else make his selections from stocks in the market that are rarely choice offerings."

**We are manufacturers of
 Trimmed & Untrimmed HATS
 for Ladies, Misses and Children,
 especially adapted to the general
 store trade. Trial order solicited.**

**CORL - KNOTT COMPANY,
 Corner Commerce Ave. and
 Island St.
 Grand Rapids, Mich.**

New 1923 Wash Fabrics

New GINGHAMS, TISSUES, PERCALES and WASH FABRICS of all kinds will be arriving daily, after Jan. 1st. Our Road Men will carry a complete line of samples.

As usual, each year, the New Patterns are prettier than ever before, selections larger.

When in Grand Rapids call on us, and it will be our pleasure to show the Goods.

Quality Merchandise—Right Prices—Prompt Service

PAUL STEKETEE & SONS
 WHOLESALE DRY GOODS GRAND RAPIDS, MICH.

Duro Belle

HUMAN HAIR NETS

MORE PROFIT TO YOU!

An unbeatable combination—a nationally advertised human hair net of unsurpassed quality at \$10.80 per gross. Other quality hair nets cost \$12.00 per gross—so in the sale of DURO BELLE your profit is greater by \$1.20.

NATIONAL TRADING COMPANY
 630 SO. WABASH AVE. CHICAGO, ILL.

*We Wish You
 A Happy and
 Prosperous New Year*

**CITIZENS
 TELEPHONE COMPANY**

Long Distance Service to 300,000
 telephones in Michigan; also connection with points outside.

*That you may have
 A Happy and Prosperous
 New Year
 is the wish of*

Daniel T. Patton & Company
 Grand Rapids, Michigan - 59-63 Market Ave. N.W.
 The Men's Furnishing Goods House of Michigan

PASSING OF A MASTER MIND.

J. Elmer Pratt, Long Connected With Automobile Industry.

In the death of J. Elmer Pratt, which occurred last Wednesday at El Cajon, Calif., the world lost a very exceptional man—one who did much to develop the bicycle and automobile industries along sane and sensible lines. As sales manager of the old Clipper bicycle factory here, a quarter of a century ago, he did much to place the sale of this article on a high plane of merchandising and soon came to be recognized as the leading exponent of exalted ideals in the manufacture and sale of high class bicycles. On the decadence of that industry, he embarked in the manufacture of air guns, which he voluntarily relinquished when on the point of reaping a rich financial harvest because he realized the havoc air guns would play on the rising generation through their use by children too young and too reckless to realize the danger attending them. His next work was as advertising manager of the Michigan Tradesman. Here he was at his best and he frequently remarked in after years that he should have continued along journalistic lines because of the peculiar attractions newspaper work had for him. After parting company with the Tradesman, he went to the Cadillac Automobile Co. as sales manager. Here he achieved a meteoric success, but the Lelands were so jealous of his superior ability along the line of salesmanship that they made his path very uncomfortable, with the result that he transferred himself to the Buick Automobile Co. Here he and Durant soon clashed over the proper methods of procedure and at the end of the year Pratt went to the Pierce-Arrow. Durant stated afterward that if he had permitted Pratt's methods to prevail he, Durant, would have been twenty million dollars better off and Buick stock would never have gone down to \$24 per share. As the result of Durant's bullheadedness he was forced out of the Buick organization and Charles Nash was placed in charge. Nash immediately reversed Durant's managerial methods and restored Pratt's sales system. As a result, Buick stock soared to \$475 per share and Charles Nash automatically took rank as one of the great masters of the automobile industry. He has never ceased to acknowledge his indebtedness to Mr. Pratt for originating the sales system which contributed so materially to the ultimate success of the Buick organization. The ten or more years Mr. Pratt spent with the Pierce-Arrow Automobile Co. were years of prodigious effort and great accomplishment. But for the inroads of an incurable malady (locomotor ataxia), Mr. Pratt would probably have remained in Buffalo indefinitely. About two years ago he sold his real estate interests in Buffalo and Grand Rapids and purchased a lemon ranch in the El Cajon Valley, near San Diego, Calif. Although he suffered greatly from pain, he threw into the new undertaking all the energy at his command; but constantly recurring frosts, which repeatedly de-

stroyed his crops, did much to impair his enthusiasm and diminish his confidence in the extravagant claims of California land boomers.

Mr. Pratt was a man of unusual and striking personality. He had a wide range of experience and was a keen and accurate observer. He had a remarkable grasp of situations as well as of business propositions and his judgment was of an unusual order relative to real business values. He was a financier of unusual ability and recognized, above all things, the absolute necessity of keeping down costs, both in a personal and business way. He believed in the policy of getting the right person in the right place and then letting that person do the work expected of him. Frequent-

every transaction and every walk of life. His word was good and no one ever saw him dot an i or cross a t to amend an agreement he had made in good faith. He was a faithful employee, a competent executive, a loyal friend and an ideal husband and father. His death leaves an aching void in the hearts of hundreds of friends situated in every section of the United States.

Sale of Fire Arms Must Be Safe-guarded.

Detroit, Dec. 26—Newspaper reports indicate that an aged man in Kalamazoo committed suicide on the grave of a little grandchild whom he had accidentally sacrificed through the careless handling of a revolver.

The question naturally arises: How could such an individual, evidently in-

seems almost necessary and the greatest discipline should be enforced in their use by properly authorized peace officers.

Law abiding home owners keep an automatic next to their beds or under their pillows, with a disposition to include them in their suit case equipment, and even ladies maneuver with their 22's. School children produce them on the slightest pretext and when interrogated on the subject will proudly proclaim that such an article was secured as a reward for meritorious service in securing subscriptions for juvenile magazines or they were induced to purchase same through advertisements in similar publications. In fact, I have before me one of these "farm and home" publications wherein I find no less than half a dozen of such announcements for the attention of young America, incorporated in one of which this statement is emphasized: "A real man's gun. Always dependable in an emergency. 35 caliber shells. A real utility in destroying useless birds and animals." Think of it! A 35 caliber weapon carrying bull nosed bullets, actually in the hands of a school boy, the sale to whom of a cigarette is a felony!

With the depreciated value of the human life, an aftermath of the world's war, and increasing homicidal tendencies, it seems like tempting fate to allow any one, excepting a peace officer to carry such weapons, and I might go further and voice the sentiment of a very large majority of thinking people when I decry the issuing by our State authorities of gun licenses, except that the privileges given thereby are limited to the actual hunting season. When you see anyone carrying firearms during the closed season—from March to September 15—it is safe to conclude that it is for illegitimate purposes, unless with the single exception of gun clubs, who use them for target practice only.

In Great Britain they handle this problem considerably and place such a high value on human life that they mete out life imprisonment to the "gun toter." He is assumed to be carrying a revolver for no other purpose than to kill a man, and the possession of such an implement is considered prima facie evidence that is his intent. As a consequence, criminals do not bear arms and revolvers are kept in the hands of officials only.

Our present law must be so strengthened that the sale, especially, of small arms must be safe-guarded, and such as are already in use, outlawed.

Frank S. Verbeck.

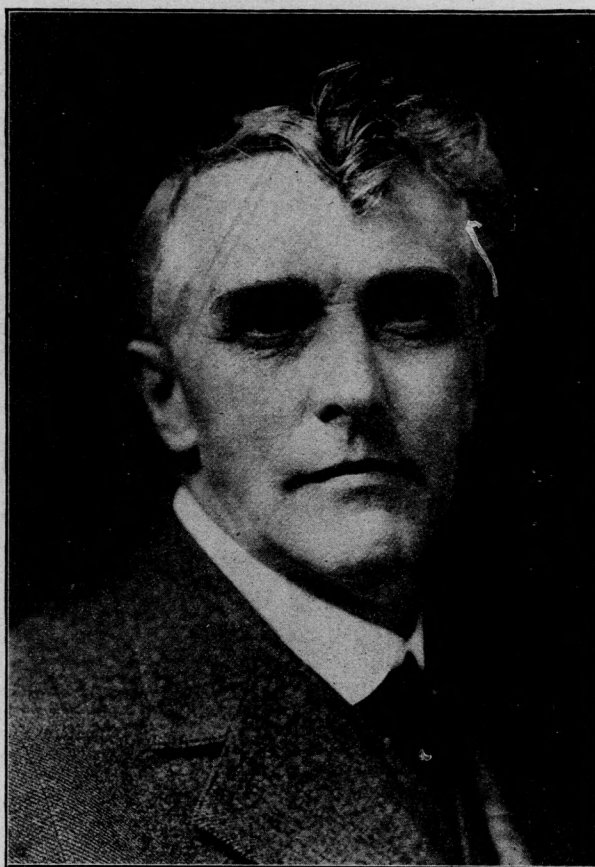
Warns Against Discount Scheme.

Detroit, Dec. 26—"Another discount scheme has come to life within the past month under the title of the Consumers' Trade Discount System, otherwise known as the 'Winslow Plan,'" declares a recent bulletin of the Retail Merchants' Bureau here.

"This scheme is proposed by one A. F. Winslow, with offices in the Woolworth building, New York City. It is advanced and disguised as a thrift scheme, and claims to have the indorsement of members of Congress and many prominent business men.

"Briefly the scheme is this: Merchants will grant to customers who pay cash and carry their packages a discount of at least 2 per cent., paid with aluminum discs. These discs are to be bought from banks, and customers may use them only to deposit in savings accounts of banks. In addition to paying for the disc to an amount equal to 2 per cent. of his sales for which discount is granted, the merchant pays 25 per cent. additional which goes to the promoters of the scheme, so that it costs the merchants 2½ per cent.

"In other words, it is a trading stamp scheme with aluminum discs instead of trading stamps, and all dressed up in dignified clothes so that it will not be recognized."



J. Elmer Pratt

ly he would offer suggestions and was always glad to have suggestions from anyone, no matter what his station might be. He was a most democratic man and found that it was possible to profit from contact with others and by exchanging opinions with them. He was a safe adviser on public questions. He had little patience with some of the so-called ultra modern ideas, many of which have been so badly shot to pieces during the past two years. But he did believe that with hard work, honest dealing and progressive thinking it was impossible to deny success to an individual or an institution.

Although Mr. Pratt has crossed the Great Divide, his work lives on. It cannot be lost, because the foundations he laid were safely anchored upon the rock of real service.

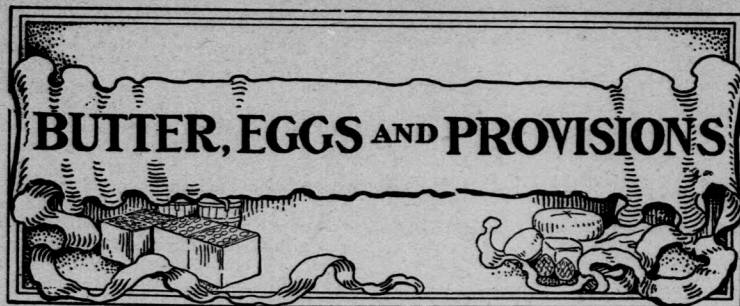
Mr. Pratt was the soul of honor in

competent, come into possession of such a dangerous weapon which he was evidently using with the same lack of responsibility that would be expected in the handling of a harmless toy?

When one considers the thousand and one opportunities of securing these death dealing utensils by any one possessing the price, from any junk shop, hardware dealer or mail order house, obviously the answer is simple.

Our statutes make it a misdemeanor, punishable by a heavy fine, for anyone to carry a concealed dangerous weapon without a permit issued on request of a prosecuting attorney, and yet thousands of persons, more or less irresponsible are "gun toters" without a shadow of excuse for doing so. The argument of carrying a revolver as a protection against the hold-up man is of itself evidence of a mild form of insanity, for the greatest incentive for homicide at the hands of such ruffians is the introduction of such a weapon in the hands of a novice.

Absolute prohibition of the possession of these dangerous implements



Michigan Poultry, Butter and Egg Association.
 President—J. W. Lyons, Jackson.
 Vice-President—Patrick Hurley, Detroit.
 Secretary and Treasurer—Dr. A. Bentley, Saginaw.
 Executive Committee—F. A. Johnson, Detroit; H. L. Williams, Howell; C. J. Chandler, Detroit.

Hatching Out Worse Laws Than Eggs.

There is work for the fool killer in Connecticut, and no one knows it better than Food Commissioner Thomas Holt of that State. He took a hand in doing some of the killing himself by adopting the old adage, that "the surest way to get rid of a ridiculous law is to enforce it."

This time it was the cold storage egg law. Back a few years some innocent yap with better intentions than intellect had a statute enacted based on the long since exploded idea that an egg that had been in the refrigerator was necessarily a bad egg and that one that had not was good. Therefore a plan was started to stamp everything from the case, to the crate, the bag and the egg itself to protect the misguided and uninformed public along the lines of kidding them with a false notion.

No heed was paid to the wicked men who really knew anything about eggs, and there is some evidence that the State Food Commissioner himself has been alone in trying to avoid enforcing the law. During the war he got away with it on the ground of conservation, but now has found his only recourse is in enforcing it; whereupon he has found plenty of support in getting it repealed.

This type of cold storage law, and other dating laws as well, are wholly wrong in principle. An egg in storage is often better than that just brought in by the farmer. A high grade egg protected by cold is better three months old than one three days old which has been lying in the sun waiting for the farmer to take it to market. Stamping it gives the consumer no information that does her any good—rather misleads her. Besides it lets the farmer cash in on his first sale and then put a kind of stop order on its resale after fifteen days to avoid competition.

But this law had other absurdities in it—as do many such. It specified the size of the letters for marking—two-inch letters on the storage case, letters one and a half inches high and three-fourths of an inch wide for the display case; one inch high and a half inch wide on the bag, and, finally, an indelible ink stamp on each egg. Of course, the expense of all this is not only a nuisance, but quite impracticable and expensive—and the consumer must in the end pay.

How can a law specify both the length and width of a letter? How can you establish uniform proportional dimensions for both a "W" and an "I"?—least of all, make each just half as wide as it is tall? And must all eggs shipped into Connecticut be especially packed to conform to this State's law, and therefore become unsalable in other states? And if some other state should pass a similar law with slightly varying specifications, how shall the wholesaler keep track of his eggs and have them sure to pass muster in each particular state?

Then, again, why not protect the consumer who buys his eggs in a restaurant, fried or boiled? The ink stamp will wash off in boiling, and how shall the fried and scrambled egg be marked for the benefit of the unwary, and how shall an egg be identified when it is made up into cake or pastry? Or what of fried egg powder, which is widely used in the baking trades? If the consumer buying shell eggs must be protected, why overlook other buyers of eggs in their many varieties of form?

The plain fact is that the law is based on a wrong idea; it misleads rather than informs the public; it is economically fallacious; it costs a great deal and causes enormous annoyance, with no compensating benefit. And it caters to and encourages a prejudice which has little foundation.

If the consumer needs protection, make it an offense to sell a bad egg and make everyone responsible for doing so. In fact, a food commissioner has all the authority he needs now, under his own and the Federal Pure Food laws, to proceed against a malefactor for selling unfit foods. True, it would cost considerable to guard the trade against selling an occasional spoiled egg, but, even then, probably less than all this labeling and stamping for the amusement of a faddist or the glory of some politician.

Smelt in the Great Lakes.

Thinking that it might be worth while to try to introduce that valuable food fish, the smelt, into the Great Lakes, the United States Fisheries Bureau at various times during the last dozen years has furnished the State of Michigan with smelt eggs. Results are now beginning to appear in a very striking way.

Already the fish have become numerous in parts of Lake Michigan, and, especially in Crystal Lake, where a considerable number of eggs were planted. A news dispatch from Frankfort says: "Many people from here are driving to Beulah to get some of the myriads of fish that are coming out of Crystal Lake, and going up Cold Creek to spawn. The Beulah farmers

SWIFT CIGARS

"NOTHING FANCY BUT THE TOBACCO"

STRICTLY HAND MADE—POSITIVE REPEATERS

Distributed By

LEWELLYN & CO.
 WHOLESALE GROCERS

GRAND RAPIDS

DETROIT

BLUE GRASS

BUTTER and EVAPORATED MILK

FRESH and SWEET



ARE LEADERS

AT YOUR GROCER

KENT STORAGE COMPANY
 GRAND RAPIDS • BATTLE CREEK
 Wholesale Distributors

Order a bunch of **GOLDEN KING BANANAS** of

ABE SCHEFMAN & CO.

Wholesale Fruits and Vegetables

22-24-26 Ottawa Ave.

Grand Rapids, Mich.

WHEN YOU THINK OF FRUIT—THINK OF ABE.

Grand Rapids Store Fixture Co.

CORDIALLY EXTENDS
 THE SEASON'S GREETINGS AND BEST WISHES
 FOR CHRISTMAS AND THE NEW YEAR

7 Ionia Ave N. W.

Grand Rapids, Michigan

THE TOLEDO PLATE & WINDOW GLASS COMPANY

Mirrors—Art Glass—Dresser Tops—Automobile
 and Show Case Glass

All kinds of Glass for Building Purposes

801-811 IONIA AVE., S. W.

GRAND RAPIDS, MICHIGAN

MILLER MICHIGAN POTATO CO.

Wholesale Potatoes, Onions

Correspondence Solicited

Frank T. Miller, Sec'y and Treas.

Wm. Alden Smith Building
 Grand Rapids, Michigan

are catching them by thousands, hauling them home by wagonloads. They catch them with dipnets, or sometimes use a common burlap sack for the purpose.

The Fisheries Bureau says that the fish are undoubtedly smelt, and are the result of the planting of 16,000,000 smelt eggs in Crystal Lake ten years ago.

The advent of smelt in the Great Lakes is deemed a cause of rejoicing. Aside from their value as human food—and, as everybody knows, they are delicious—smelt in many bodies of water are a valuable asset in the way of food for game fish, such as the landlocked salmon.

Right and Wrong Methods of Advertising.

Grandville, Dec. 19—There is a right and a wrong way to advertise.

Even the farmer should be an advertiser. There can be very little success in this world without the use of printer's ink, and yet this magic key to the public heart must not be abused.

The honest advertiser is the one who usually succeeds in his business undertakings. I knew one old merchant, who, having followed the business for many years, finally threw up the sponge with the avowal that he could only compete with his rivals by putting lies into his advertising, which his conscience would not permit him to do.

I thought that man was mistaken in his premises and still think so. It is the honest advertiser who most frequently succeeds.

The fact that honesty is the best policy has not been fully agreed upon to this day. That there are as many dishonest farmers as merchants is as true as that the wind blows whither it listeth. It is not the vocation but the man which makes for good behavior and wholesome integrity, be he farmer, mechanic, laborer, merchant or what not.

In olden times there was an expression much in vogue, "the honest farmer." Honest he was sometimes, but that even then he was any more given to straight dealing than his neighbor in other gainful occupations is subject to question.

Honesty does not live in a hut under the hill, nor in the mansion on the summit, but in the hearts and consciences of men everywhere. When you find an honest man there you find the noblest work of God. Where you see one cheating and always scheming for gain there you find the botch made in the shape of man.

An honest merchant will never put an untruth into his advertising. He can advertise widely, thoroughly and honestly. His record will be that of one who desires to be square to every customer and at the same time make a reasonable profit for himself.

There may be merchants who tell untruths in their advertising who succeed, but the reverse is usually the case.

One of the biggest advertising firms I ever knew seemed to succeed for years, and yet there was much of deceit and fourflushing in their advertisements. The people gradually came to know them as they were, and customers deserted them until finally the bankruptcy court received them and their business was forever gone.

Another firm has gone on from small beginnings, keeping faith with the public, making good every item of advertising, until to-day, after more than half a century of business, they ride on the flood tide of prosperity.

Which road will you choose, Mr. Merchant?

Not only is dishonest advertising wrong, and in the main unprofitable,

but much advertising is given out which is unprofitable.

I have had occasion before now to mention how necessary it is to quote prices in an advertisement.

Some believe this unnecessary, else there would not be the many dodgers sent broadcast stating that "I am doing business at the old stand. Come in and let me show you the goods."

Do they flock in in reply to such advertising? Hardly. Why should they? Not a solitary word of encouragement here. No price quotations, absolutely nothing except the notice that Mr. Blank is still selling goods. The passer by knew this before. You have told him nothing new, and why should he go out of his way to cross the threshold of your store?

He won't do it, so your little faint spurt of advertising falls flat, as it deserves to do, and you wonder why.

Robert Bonner, who came to New York in the steerage from Ireland, a poor emigrant boy, made his fortune through judicious and careful advertising. He was the founder of the first real literary light fiction weekly in America.

Mrs. Southworth, the most famous novelist of her day, contributed to the Ledger. Bonner paid the Herald for a full page advertisement which was the repetition of the name of a story by Mrs. Southworth comprising only three lines of type. This notice was perhaps repeated a thousand times over the Herald page.

"Mr. Bonner you must be crazy!" greeted the editor's pastor when they met on the day following the appearance of that advertisement. "That three line advertisement might have cost a dollar, but to repeat the same thing throughout the whole page, that is downright insanity!"

Bonner smiled indulgently. "Not insanity, but business," he replied. "Would you have mentioned this advertising had I put in only the single advertisement?"

"Why no, I might not have noticed it—"

"Precisely. That was my idea, the attracting notice. Thousands of people will like you see the advertisement and curiosity will induce them to buy a copy of the Ledger." The pastor saw, yet shook his head as if doubting. The editor of the Ledger was right, however.

His paper increased its circulation because of such methods, until it became the leading weekly journal in America, and Robert Bonner, the one time poor Irish immigrant boy, died a millionaire.

Right methods of advertising, backed by strictest integrity, brings in the shekels. Occasional advertisements flung to the public intimating that you are in business, with other inducement offered, seldom pays.

Quote prices whatever you do and make some sacrifices in these for the good of the public if you would make your advertising pay. Old Timer.

Dishonesty is the densest form of ignorance.

Signs of the Times Are Electric Signs

Progressive merchants and manufacturers now realize the value of Electric Advertising.

We furnish you with sketches, prices and operating cost for the asking.

THE POWER CO.

Bell M 797

Citizens 4261

Among our assets we like to
count the only one that money
cannot buy—your good will.
And so at this Holiday Season
we extend to you—not as a
customer alone, but as a
friend—the Best of Wishes
for the coming year.



JUDSON GROCER CO.
GRAND RAPIDS, MICHIGAN

Moseley Brothers

GRAND RAPIDS, MICH

Jobbers of Farm Produce.

We are making a special offer on
Agricultural Hydrated Lime
in less than car lots.

A. B. KNOWLSON CO.
Grand Rapids Michigan

We wish all our friends

A Merry Christmas and
A Prosperous New Year



The Vinkemulder Company

For a quarter century Western Michigan's
Leading Fruit and Produce Distributors.

M. J. DARK & SONS
GRAND RAPIDS, MICH.

Receivers and Shippers of All

Seasonable
Fruits and Vegetables



Michigan Retail Hardware Association.
President—Charles A. Sturmer, Port Huron.
Vice-President—J. Charles Ross, Kalamazoo.

Secretary—Arthur J. Scott, Marine City.
Treasurer—William Moore, Detroit.
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January Is the Best Time For Stock-taking.

Written for the Tradesman.

The month of January is an ideal time for stock-taking in the hardware store. For one thing, it is the psychological period when, with the opening of a new year, the hardware dealer is naturally disposed to size up his position and lay his plans for the coming year. Then, too, there is a lull in buying. The public generally is disposed to economize after the heavy buying of the Christmas season. With settled winter weather, a great many people keep themselves indoors; and there is less activity and, consequently, less demand for goods of all sorts. As a result, there is more time for stock-taking than at any other season of the year.

One of the chief questions in regard to stock taking is whether the "stock taking sale" should precede or follow the annual inventory. With the majority of hardware dealers there is really no question on this point. Any dealer who has long been in business has probably developed his settled policy. The stock taking sale may precede the inventory; it may follow the inventory; but whether it precedes or follows has been determined—as it should be—in the light of the particular circumstances under which the dealer carries on business.

For the stock-taking sale that immediately follows the Christmas season and precedes the inventory, the natural argument is, that it reduces the amount of stock and consequently the labor of stock-taking. On the other hand, the dealer who holds his sale after stock-taking argues: "How can you tell what to offer until you have gone through the stock and found out just what you have?"

Some other dealers have adopted a sort of compromise. In the week or two after Christmas they hold an "after holiday sale" devoted to seasonable lines—Christmas gift lines that must otherwise be carried over to another year. This sale is a hurried, slap-dash affair; nothing elaborate in the way of preparation though it is usually given quite a bit of advertising space. Then the dealer takes stock; and then, on the basis of his stock taking, he holds a "mid-winter stock-taking sale."

Which policy he should follow is a matter for the individual hardware

dealer to determine in the light of his own past experience and present position. The majority of dealers seem to follow the policy of taking stock first and holding the stock-taking sale afterward.

In any event, the Christmas holidays should be immediately followed by the necessary preparations for stock-taking. There is, normally, a marked lull in the buying during the week after Christmas. It is not good policy to jump immediately into the actual stock-taking; but it is decidedly good business to make careful preparations for the task as early as possible.

Always endeavor to get the stock-taking finished as quickly as possible. There is comparatively little business at this season of the year; but that is all the more reason why the trade that does come to the store should not be discouraged. And stock-taking does interfere with business to a certain extent. Some dealers adopt the plan of conducting the stock-taking after business hours. That is, as a rule, poor business; since the salespeople are apt, with the best will in the world, to nevertheless pay for their overtime in lack of energy during business hours. It is in most cases good policy to carry on the stocktaking during regular business hours; and by careful preliminary planning to reduce to a minimum the interference with regular business.

Take time to talk over your stock-taking plans with your staff; and make them thoroughly cognizant of your plans for handling the task. Map out your store into divisions or sections, for the more convenient carrying out of the stock-taking. Plan just what you intend to do. There are some hours of the day when business is less brisk than others; then is the time to concentrate on the stock-taking. Get a clear plan in your mind of how you mean to carry out the work; and then carry through your plan systematically.

If you have adopted the plan of an after-stocktaking sale, it is important, while you are going through the stock to keep a sharp lookout for left-overs, odds-and-ends of stock, and articles generally that it will be desirable to feature at a sacrifice price in order to get rid of them. If necessary, put such articles to one side. They can be advertised as features in connection with your sale.

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BARLOW BROS. Grand Rapids, Mich.

Michigan Hardware Company

100-108 Ellsworth Ave., Corner Oakes

GRAND RAPIDS, MICH.

Exclusive Jobbers of Shelf Hardware, Sporting Goods and FISHING TACKLE



VIKING TIRES do make good

VIKING TIRES give the user the service that brings him back to buy more.

Cured on airbags in cord tire molds, giving a large oversize tire.

We have an excellent money-making proposition for the dealer. Write us for further information.

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All Kinds of Electrical Work.

Complete Line of Fixtures.

Will show evenings by appointment.

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Citizens 4294

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A stock-taking should be more than the mere pricing of the goods in stock with the view to determining how much you have made during the year. Stock-taking should, especially for the proprietor, prove a very educative process. It should disclose slow-selling lines and odds and ends of stock, should uncover leaks that represent lost money, and should give more than a hint as to directions in which store methods can be improved. It is an opportunity to check up the handling of the various departments, and their individual success or failure; and to point the way to improvements. Perhaps the process will also suggest a profitable re-arrangement of the store, improvements in fixtures and lighting, or other details that will be helpful for the coming year's business.

Then the stock-taking can be used to familiarize your salespeople with the goods you handle. The usual tendency is to rush through the stock-taking with an eye single to getting the unpleasant and tedious job out of the way. No time should be wasted. But time is never wasted if it is spent in training your salespeople for better work.

One small town hardware dealer is almost leisurely in his methods. He goes through the entire stock himself. In each department of the stock he is helped by one of the salespeople in especial charge of that department. He will stop every now and then to discuss some line and the best way of pushing it, comment on some slow selling goods and wonder why they didn't go better, and ask the salesman what his views are about the matter. That might seem like time wasting—but it produces results. The salespeople come to know the goods better, and pick up (without realizing it) a lot of valuable information as to how to push sales during the coming year. They forget some things of course, they remember others; but the net results is a gain in efficiency and interest. And the merchant himself gets a "close up" of his entire stock which he could not get with a too-hurried inventory.

With the advent of the New Year, it will pay any dealer, or any salesman, to supplement the annual stock-taking by taking stock of himself, and comparing his efficiency, interest in business and selling capacity to-day with these same assets as they stood a year ago. Has he done better work? Is he capable of still better work? These are questions for every individual engaged in business, in no matter how humble a capacity, to ask himself. The New Year is the traditional time for such stock taking; but it should not be a superficial stock-taking of the actual money returns or personal possessions, but rather of business capacity, knowledge of the goods, knowledge of selling methods, skill in handling customers. These are the biggest assets of the individual in business; and if a year does not increase them materially, that fact indicates, not the attainment of perfection, but room for improvement.

Victor Lauriston.

A business man who is as elastic about his promises as a rubber band can find no fault if, like the stretched band, they hurt when they snap back.

Unique Among Mercantile Journals.

The Michigan Tradesman is unique among all the mercantile journals of the United States on account of the absolute reliance its readers place on its editorial utterances and the implicit confidence they have in the opinions of its editor on mercantile and financial topics. A staff writer of the Financial Age recently had occasion to make a trip through Michigan and called on many merchants in both cities and villages. The city merchant invariably had a late issue of the Tradesman on his desk, while the village merchant, as a rule, had a file of the Tradesman for several years on his safe or the back end of his desk. In all his experience in the trade journal field, he never saw a publication so frequently quoted and so universally accepted as a standard authority. Some merchants stated they would, under no circumstances, stock a new article unless they saw it advertised in the Tradesman and many merchants insisted they would not consider the purchase of any stock or bond until the character of the security was first passed on by the editor—Financial Age.

"Ain't It Awful, Mabel."

Fort Wayne, Ind. Dec. 19—The modistes and fashion makers of the world are never happy unless they can be doing something to shock the sensibilities of those with a trace of modesty in their make-up. Once it was peekaboo waists. Then it was ankles, and when ankles palled it was legs, and finally knees. Knees have gone out, and for a while it looked as if we were for once to have a costume to which the squeamish could not object.

But the fashion makers, who must be in league with the unmoral forces of the world, did not stay moral long. They have found a new way to shock the world, and they propose to put it into effect at once. It isn't legs and it isn't shoulders which are to be exposed to the gaze of a breathless world, but—horrors of horrors—ears!

This is the ultimate, box-score limit. Or at least we thought it was until we read the next line. The next line says that the lobe of the naked ear will be colored a delicate pink. What is the rouging of the knee compared to this brazen suggestion?

If the forces of righteousness in this country have the vigor they ought to have, they will nip this outrageous suggestion in the bud. We stood for knees, but surely we shall not have to stand for ears.

"Ain't it awful, Mabel?"

James K. Snowden.

Most employees think they are earning more than they are getting, but not all of them stop to consider that if this were not true they would be a losing proposition for the business.

Sand Lime Brick

Nothing as Durable
Nothing as Fireproof
Makes Structures Beautiful
No Painting
No Cost for Repairs
Fire Proof
Weather Proof
Warm in Winter
Cool in Summer

Brick is Everlasting

Grande Brick Co., Grand Rapids
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You Make Satisfied Customers when you sell "SUNSHINE" FLOUR

Blended For Family Use
The Quality is Standard and the
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Genuine Buckwheat Flour
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J. F. Eesley Milling Co.
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New Perfection Flour

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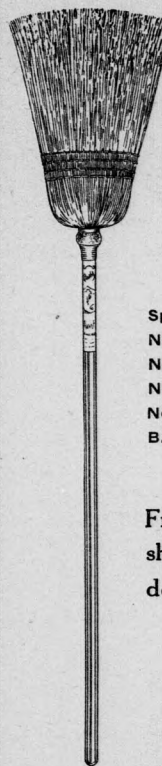
Prices

Special ----- \$ 8.00
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No. 22 Miss Dandy 10.75
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DRINK DWINELL-WRIGHT CO'S WHITE HOUSE COFFEE



BEST
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SAY THAT
To Your
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It Will Help a Lot.

SUITS WHEN OTHERS DISAPPOINT

LEE & CADY—Detroit

Wholesale Distributors of
Dwinell-Wright Co.'s Products



Human Nature in the Hotel Business.

For years hotels have been competing with one another to provide the ultimate in a guest's comfort. But it is only recently that anyone had enough imagination to think of anything so sensible as a telephone extension in the bath-room. What is more annoying than to have to get out of the bath-tub all dripping and stand by a wall telephone? One hotel I saw recently has two telephones in each room, one by the bath-tub and the other on a stand by the head of the bed. Excellent places for phones, but think how long it took for hotel men, even hotel men with the best of intentions—to quit putting them on the wall where a guest cannot even sit down. For that matter, it was many years since phones in private homes were placed where one could talk and be comfortable all at once.

Big city hotels have grown in size and "efficiency" in the last few years, but no one has ever been able to equal the quality of service that was provided by the late George C. Boldt, probably the master hotel man of all time. Boldt's success was partly due, perhaps, to the fact that he conducted a great metropolitan hotel much as he might have conducted a country inn. He liked to be near the desk when important trains were due to land guests from Washington and Boston. It was this habit of being on the job personally, keeping an eye on everything, and trying to know as many of his guests as possible by name, that made his hotel different and better.

Boldt once told me that the machinery of a hotel organization should not only work for guests' comfort but should never creak. The guest should never hear or see the machinery that is working for him. Everything should be quiet and smooth as if disorder were impossible. For this reason Boldt would never tolerate loud talking by an employee.

Boldt's was the one hotel where no guest was ever refused cash for his check. The friends made in this way more than paid for the cash paid out on checks that proved worthless.

Another theory of Boldt's was that to be a good hotel man, one had to be born with a gift for observation. Before hiring a man he used to send him on errands about the hotel and then ask him casually on his return what he had noticed. He even used to throw scraps of paper on the floor in order to find out if an applicant for a job had seen them. Fred C. Kelly.

Gabby Gleanings From Grand Rapids.

Grand Rapids, Dec. 26—Did you ever know that no man can secure a position as a waiter in a dining car if

he has anything the matter with his hands? Stop a minute and think how this can be carried a step further and be made to apply to a person's personal appearance. Would you rather be waited on by a salesman who is neat in appearance or by one who has the appearance of having gone to bed with his clothes on? Yes, we know what you think about it. Everybody else feels the same way about it, too.

Keep your mind fixed on the higher things of life and walk with your head up in the air may be good advice, but it can be carried to excess. Many a man has fallen down a coal hole because his eyes were fixed on the stars rather than the ground upon which he was walking.

Saying exactly what you mean is not always a virtue. Sometimes it's merely carelessness.

Saunders Norvell says: "When you build a wall around yourself you do two things. You shut the other fellow out, but you shut yourself in."

Be charitable in thoughts, words and actions. Intolerance is inexcusable in this day and generation and is sure to lead to trouble. Some of the greatest crimes in the history of the world have been committed in the name of intolerance.

Courtesy begets courtesy. Many an irritable customer has been smoothed out by the deferential words of a suave salesman and has been sent away happy with a purchase twice the size of the one he originally intended to carry home.

Drifters are usually carried out into the sea of misfortune, but the man who plans his work usually ties up safely in the port of prosperity.

Don't think it smart to be cynical. If there is one thing on earth that is tiresome it is the man who is a self-constituted critic and who airs his caustic opinion upon every subject and person under the sun. He may think he is clever, but in reality he is nothing more or less than a plain, ordinary bore. You rarely see a man of that type the center of an admiring group. People shy away from him as they would from a contagious disease.

The hand-to-mouth system is fine as long as both keep moving, but when the hand slips the whole plant shuts down.

Theory is only a hot-air sketch of what might happen, but facts are fingerprints of accomplishment.

Babe Ruth is an exception, a superman and a possessor of the wallop unsurpassed. There are, however, quite a number of good ball players who continue to remain on their respective teams not because they pack the punch, but because they are steady and dependable at all times. We can't all be Babe Ruths, but we can all give an excellent exhibition of steadiness and dependability if we only make up our minds to attend strictly to the job at hand. Do this and the future will take care of itself.

Clothes do not make the man, but there are occasional instances where a suit of blue serge will assay better than its contents.

Waste is a loss in which the whole world shares.

Character is the sum total of a man's habits.

Many a man bucks up against a gambler's proposition without a gam-

Beach's Restaurant

Four doors from Tradesman office
QUALITY THE BEST

HOTEL WHITCOMB

St. Joseph, Mich.
European Plan
Headquarters for Commercial Men
making the Twin Cities of
ST. JOSEPH AND BENTON HARBOR
Remodeled, refurnished and redecorated throughout.
Cafe and Cafeteria in connection where the best of food is obtained at moderate prices.
Rooms with running water \$1.50, with private toilet \$1.75 and \$2.00, with private bath \$2.50 and \$3.00.
J. T. TOWNSEND, Manager.

CODY HOTEL

GRAND RAPIDS
RATES { \$1.50 up without bath
 \$2.50 up with bath
CAFETERIA IN CONNECTION

HANNAFORDS NEW CAFETERIA

9-11 Commerce Ave., or
45 Monroe Ave.
For The Past 10 Years
Prop. of Cody Hotel Cafeteria

3 Short Blocks from Union Depot and Business Center
HOTEL BROWNING
MOST MODERN AND NEWEST IN
GRAND RAPIDS
ROOMS with Duplex Bath \$2.00; With Private Bath \$2.50 or \$3.00

NEW MERTENS
FIRE PROOF
One half block East of the Union Station
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Both Phones
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Package Goods of
Paramount Quality
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Artistic Design

CUSHMAN HOTEL PETOSKEY, MICHIGAN

The best is none too good for a tired Commercial Traveler.
Try the CUSHMAN on your next trip and you will feel right at home.

OCCIDENTAL HOTEL

FIRE PROOF
CENTRALLY LOCATED
Rates \$1.50 and up
EDWARD R. SWETT, Mgr.
Muskegon 1-1 Michigan

Learn More—Earn More!

You want to start into a good position which will lead you steadily up the ladder of success.

FALL TERM SEPTEMBER 5

McLachlan Business University

Michigan's most successful Business School for over a quarter century.

Why not get out of the rut? Write for our beautiful new catalog. It is free.

Western Hotel

BIG RAPIDS, MICH.
Hot and cold running water in all rooms. Several rooms with bath. All rooms well heated and well ventilated.
A good place to stop.
American plan. Rates reasonable.
WILL F. JENKINS, Manager.

"A MOTOR CAR
is only as good
as the house
THAT SELLS IT."

We consider our Service
organization second to none in
Michigan.

Consider this when you buy your
NEXT CAR.

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WE SELL

Pierce-Arrow
Marmon
Oldsmobile

F. W. Kramer Motor Co.
Grand Rapids, - Michigan

bler's preparation, and then kicks because he fails to win.

There is a lot of sound philosophy in the answer of a small boy to the query: "Do you say your prayers in the morning or at night?" "At night," of course was the reply. "Anybody can take care of himself in the daytime."

The business undertaker camps on the trail of indifference.

Louis J. Koster (Grand Haven) went down to Detroit last week to ascertain if Edson, Moore & Co. wanted him for a 44th year. He found a contract all ready for his signature, so now all he has to worry him is whether his house will want him for a 45th year. He swooped down on Grand Rapids yesterday, accompanied by four ladies, caused a food famine at the Pantlind and took in Robin Hood at Powers theater.

The opening of the Hotel Rowe a week ahead of contract time was a masterly accomplishment, on which all connected with the undertaking are to be congratulated. The formal opening of the hotel will take place later.

Coldwater Council of the U. C. T. is near 100 per cent. It is claimed there are but five eligible men in the jurisdiction who are not now members. Petitions from three of the five are promised for the January meeting.

A twenty-four room annex to the Arlington Hotel, at Coldwater, will be ready Jan. 1. The Arlington is now European plan. Noonday luncheons are 50 cents and home town folks are taking kindly to the new arrangement. It is the same bill of fare that was 75 cents up to last week. Here it is:

Dill Pickles	Choice of	Queen Olives
Roast Prime	Native Beef au Jus	
Roast Leg of Pork	with Apple Sauce	
Creamed Chicken	with Tea Biscuits	
Mashed or Steamed Potatoes		
Creamed Carrots	Celery Salad	
White Bread	Brown Bread	
Apple Pie, Raspberry Pie, Pumpkin Pie		
Tea	Coffee	Milk

William W. Welsh, of New York City, a brother of Rep. George W. Welsh, has been named manager of the foreign department of Corrigan, Hilliker & Corrigan, Grand Rapids investment bankers. Mr. Welsh, who is a Grand Rapids product, is a graduate of the University of Michigan. He was connected with the National City Bank of New York for several years, first as an employee of the main institution and later on the staff of the Petrograd branch. He was in Russia in 1916, during the Kerensky revolution, and remained there until after the Bolsheviks came into power. On his return to this country, Mr. Welsh was placed in charge of the Northern European interests of the bank. He arrived here Thursday and will take up his new duties at the beginning of the new year. His wife and child will come as soon as a residence can be secured.

Takes Issue With Old Timer on School Question.

Grand Rapids, Dec. 26—I read with interest "2nd Old Timer's" remarks regarding the consolidated school question. I note particularly that his objections to the system were based on two points: Filthy busses and taxes. The first point I shall discuss. The tax questions are as old as Caesar and Nero would be had they lived until to-day.

First place, why condemn the whole system on the question of filth of a few? This condition can be altered with the aid of the county; in fact, the whole State is back of you on the sanitary question. Clean up the busses. See that the children are clean or find out the reason why. Why should they be allowed to sit alongside of your child or mine in a filthy condition in the school any more than in the bus? In the school attention is given to these matters—in most places, at least. I saw in the Grand Rapids

Press a couple nights ago that the city of Ludington was going to place bath tubs to take care of those who came to school who needed bathing. That is what should be done. Where it cannot be done, the child ought to be sent home. If this does not help matters, get the authorities to take up the matter further.

The child waiting for the bus at the corner, etc., in the cold. All right, in the first place, the bus should be operated on schedule time. The parents should know this, as they would if they are going to take a train. They must be there in time or they miss the train. If they miss the train, do they condemn the whole system? If the child get there ahead of time, why, there isn't one farmhouse in a thousand where this child is not as welcome as the flowers in May. Hence they need not wait in the cold at all. Then, again, I take for granted that possibly "2nd Old Timer" is a roadman or ex-road man. Well, how many times have you driven through the country and seen the little shavers trotting along to district school a distance of maybe a mile or two, note how chilled through the child is. I know that they are so, for I have seen them many times.

The above points are the principal ones that the farmers raise; in fact, is the real propaganda always raised against the unit or consolidated school? These points, coupled with the taxes. Of course, it may raise their taxes a little the first few years, after which taxes will be about the same.

Now for the real part, you say you lived there for several years and you know. Well, sir, I shall not dispute your knowledge. However, I feel likewise, for I was raised in the city, received my education there, then spent over ten years in the country, during which time I raised a family there. They went to the district school and now to the city school, therefore from a personal interest in my own family I feel that I see a whole lot of difference, not so much from the point of the teachers, but from the point that these same teachers in the country school do not get the opportunity to do all the good that is possible, owing to the fact that they have eight grades to look after in a day's work, while the city teacher has just the one grade to look after for the whole day. See how much more attention each subject receives, therefore, there is one point that is worth a great deal alone, so the pupil in the unit school (or consolidated school, both similar) has the same advantage as the city child. And many are the families that move to the city just to give their children better educational conditions.

I feel, after spending twenty-five years in the city, then ten in the country, and now two in the city again, that the consolidated school can be made so as to equal the city schools. Then, again, in the country you will find many times only 15 to 20 pupils in a room and a teacher trying to give them eight grades, and some trying to handle ten grades. How they do it is beyond me, except it is like my little girl told me the other day. "Why, do you know, Daddy, that some days I would never have a recitation." So I say with all sincerity, give the boy and girl a real school to make the coming citizen's condition better, to make it so interesting for that child that he will not want to go away from the country, nor will the parents have to move away, many times sacrificing their business (farming or commercial) interests in order to better the educational conditions of their children. Make these schools so efficient that they can be regular community centers, where all the gatherings for miles around can be held, so that the whole family will be able to have the advantages they have elsewhere. Do this and you will go a long ways to-

ward keeping the farms occupied, keeping the children from wanting to go to the city and keeping contented homes.

Of course, this is only my view of the matter, but I could not help from replying to "2nd Old Timer's" remarks on the school question.

Young Timer.

For Swimmers to Remember.

With the coming of the swimming season once more swimmers should fix firmly in their minds the fact that certain precautions must be observed to avoid accidents.

Those who go into the water soon after a hearty meal court danger. Those venturing too far from shore in rough weather or before they have had sufficient practice risk their lives. Those who get themselves into difficulties in the water through imprudence endanger not only their own lives but the lives of those who go to their rescue. Deep water is not necessary to the enjoyment of swimming. A veteran salt water fisherman greeted a swimmer who had braved a head wind in order to reach the dory

anchored on the banks half a mile from shore with a remark that the water close in shore was just as salty as the middle of the ocean.

The muscular effort used in swimming is entirely different from the muscular effort required in other sports. Every part of the muscular system is brought into play in this health promoting pastime, which confers such far reaching benefits that everybody who can engage in it should do so.

Those having access to salt water enjoy a boon which is denied to residents of the fresh water states. The latter must be content with ponds and lakes and rivers; but health and enjoyment can be had in any of these, down to the smallest of the old swimmin' holes in which the neighborhood boys laugh away the happiest hours of their lives.

If you cannot speak the name of the person with whom you are doing business, you can at least avoid saying "Lady" or "Mister."

An Attractive Railroad Bond

The Carolina, Clinchfield & Ohio Railway is a thoroughly modern, well-constructed road. It taps the Clinchfield coal fields of Kentucky and acts as a gateway to the Southeast points.

W. Z. Ripley, professor of economics at Harvard University and an authority on railway road problems, states that the road "is at once a bridge and an almost indispensable fuel line for the South."

Furthermore, "the line, because of its strategic location, is essential to the successful operation of a number of adjoining systems."

The First and Consolidated Mortgage 6's of this road, due in 1952, will be used to refund a government loan. At a price of 96½% they yield 6.25%.

Descriptive circular on request.

Howe, Snow & Bertles

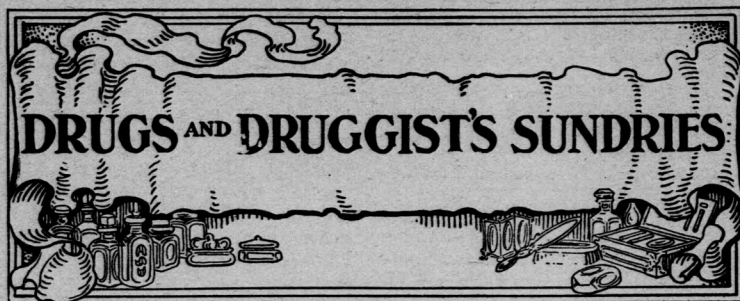
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New York City

310 Ford Bldg.
Detroit, Mich.



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Next Examination Session—Cass Technical School, Detroit, Jan. 16, 17 and 18.

Michigan Board of Pharmacy.
Members—James E. Way, Jackson, Chas. S. Koon, Muskegon; H. H. Hoffman, Sandusky; Oscar W. Gorenflo, Detroit; Jacob C. Dykema, Grand Rapids; J. A. Skinner, Cedar Springs.
President—James E. Way, Jackson.
Sec'y and Treas.—Charles S. Koon, Muskegon.
Director of Drugs and Drug Stores—H. H. Hoffman, Sandusky.

About Seventy Per Cent. Secure Licenses.

Muskegon, Dec. 26—At the examination held by the Michigan Board of Pharmacy at Grand Rapids Nov. 21 to 25 there were 178 candidates. The following were successful:

Registered Pharmacist.
Leo S. Ausburger, Genoa, Ill.
Eva Aiello, Detroit.
Harrison H. Brooke, Ithaca.
Janina Broniszewski, Detroit.
Fay C. Carney, Dundee.
M. J. Dochstader, Petoskey.
Clare H. Fenn, Chelsea.
Chas. M. Forbes, Saginaw.
William Fraser, Detroit.
Chester E. Geraldson, Edmore.
Lawrence Gezon, Grand Rapids.
Orville C. Gile, Saginaw.
Vail C. Hege, Elkhart, Ind.
James G. Howe, Alma.
Victor E. Lawler, Grand Rapids.
James E. Nelson, Detroit.
Wilber M. Parks, Grand Rapids.
Clifton Purdy, Columbiaville.
Mark Raleigh, Saginaw.
Arthur M. Roell, Greenville.
Leo A. Rorabacher, Traverse City.
John A. Simpson, Battle Creek.
Maxwell J. Smith, Albion.
Hugo L. Spring, Saginaw.
Elmer E. Stier, Richmond.
Elmer A. Stoddard, Albion.
Harold F. Tucker, St. Louis.
Harry Keith Walters, Flint.
Marguerite Wise, Detroit.
Samuel Weinberg, Detroit.
Edwin G. Jackson, Grand Rapids.
Registered Assistant Pharmacist.
Clifford J. Alexander, Sandusky.
Cecil J. Archer, Hesperia.
Walter A. Beck, Sebawaing.
Raymond W. Benz, Ann Arbor.
John G. Berry, Jr., Gaylord.
W. Russell Bowen, Detroit.
Eleanor A. Braun, Detroit.
David Burdick, Detroit.
Sigismund Buszek, Detroit.
A. L. Sastiglione, Detroit.
L. Stanley Cady, Mt. Clemens.
Helen E. Clark, Big Rapids.
Arthur W. Cross, Caro.
Charles Cusmano, Detroit.
James J. Doyle, Detroit.
Charles E. Fairman, Big Rapids.
Milton E. Fisher, Dearborn.
Harold E. Forsberg, No. Bradley.
Israel Gedrich, Detroit.
Paul Goldstein, Detroit.
Howard B. Green, Saginaw.
Irving Grossman, Detroit.
Naomi Guichard, Trenton.
Myron C. Gunsell, Caro.
Oren W. Halteman, St. Louis.
Russell E. Hanlon, Wayland.
John J. Hagan, Holly.
Orville O. Hecke, Port Huron.
Marshall A. Hess, Detroit.

Marjorie F. Hill, Detroit.
David Hiltenberg, Detroit.
Christina Hindorf, Royal Oak.
Russell W. Hochstetter, Highland Park.

James Ward Hotchkiss, Lansing.
Robert I. Hunter, Benton Harbor.
James Hynds, Flint.
Joseph W. Iseman, Detroit.
Eldon Ellwood Jackson, Bay City.
George S. Jackson, Detroit.
Joseph Jamarino, Jr., Detroit.
William V. Johnson, Newberry.
Sidney Klein, Alanson.
Paul M. Klosky, Detroit.
Joseph Konieczny, Metz.
David J. Kravchell, Detroit.
George Kuzma, Detroit.
W. Hudson Lamoreaux, Comstock Park.

Alfred H. Lorch, Detroit.
Lawrence H. MacDougall, Detroit.
William McK. Martin, Detroit.
John A. Martin, St. Johns.
Julius Masserman, Detroit.
Allan G. Miller, Detroit.
Gerald G. Mills, Hastings.
William C. Moore, Big Rapids.
Walter A. Munger, Jr., Detroit.
Arthur H. Noeske, Standish.
Mabel E. Nelson, Onkama.
Ormond C. A. Oamka, Detroit.
Donald C. Owens, Traverse City.
Morris C. Parmelee, Allegan.
Harold H. Patterson, Detroit.
Charles W. Patterson, Detroit.
Ralph Hays Pitts, Rockford.
Victor Pratt, Detroit.
Henry Clair Prior, Detroit.
Donald G. Putnam, Detroit.
Morton Reskin, Detroit.
Emil Carl Reichow, Detroit.
Elv Remes, Grand Rapids.
Delavan W. Sipes, Jackson.
Frederick W. Smith, Traverse City.
Cecil Ernest Sortor, Detroit.
Joseph Stokfisz, Detroit.
Stanley Stokfisz, Detroit.
Virgil E. Stover, Grand Rapids.
St. Clair A. Switzer, Farmington.
Davis Tachman, Detroit.
C. A. Tarnutzer, Wayland.
Robert D. Thomas, Cedar Springs.
John G. Thornton, Charlotte.
Elmer H. Trudell, Detroit.
Carl J. Vinette, Detroit.
Alven M. Weil, Saginaw.
Samuel B. Weinberg, Saginaw.
Joe Wepman, Grand Rapids.
Roscoe H. Wise, Owosso.
Leon Woodford, Detroit.
Louis Zack, Detroit.

The next examination of the Board of Pharmacy will be held at Cass Technical School, Detroit, Jan. 16, 17, and 18, 1923, at which time the following changes will be inaugurated: Separate sets of questions will be used for the two classes, Registered Pharmacists and Assistant. This change will automatically do away with the plan followed for many years known as "writing for grades." Candidates writing for full registration and failing to receive passing marks may be permitted to register as Assistants, as formerly, provided their grades will warrant such registration. No change will be made in the subjects comprising the examination for Assistant. In the Registered Pharmacist's examination the subject of Identification of Specimens will be discontinued and Pharmaceutical Problems substituted therefor.

Effective Sept. 1, 1923, credit for time spent in a recognized college of pharmacy will be allowed, as follows:

Not to exceed one college year will be accepted in lieu of one calendar year of actual drug store experience from an applicant for Assistant's registration, while an applicant for Registered Pharmacist's registration may be credited with as much as three full college year's work in lieu of actual pharmaceutical experience. This means that no candidate can write the examination without having had at least one year of drug store experience.

The law requiring twelfth grade public school work as a preliminary qualification becomes effective Jan. 1, 1924, and applies to applications for the grade of Registered Pharmacist, only; tenth grade certification will continue to be the requirement for Assistants.

Charles S. Koon, Sec'y.

Code of Ethics Adopted By A. P. A. Pharmacist and Physician.

Pharmacy has for its primary object the service which it can render to the public in safeguarding the handling; sale, compounding and dispensing of medicinal substances.

The practice of pharmacy demands knowledge, skill and integrity on the part of those engaged in it. Pharmacists are required to pass certain educational tests in order to qualify under the laws of our States. The States thus restrict the practice of pharmacy to those persons who by reason of special training and qualifications are able to qualify under regulatory requirements and grant to them privileges necessarily denied to others.

In return the States expect the pharmacist to recognize his responsibility to the community and to fulfill his professional obligations honorably and with due regard for the physical and moral well-being of society.

The pharmacist should uphold the approved legal standards of the United States Pharmacopoeia and the National Formulary for articles which are official in either of these works, and should, as far as possible, encourage the use of these official drugs and preparations and discourage the use of objectionable nostrums. He should sell and dispense only drugs of the best quality for medicinal use and for filling prescriptions.

He should neither buy, sell nor use substandard drugs for uses which are in any way connected with medicinal purposes.

The pharmacist should be properly remunerated by the public for his knowledge and skill when used in its behalf in compounding prescriptions, and his fee for such professional work should take into account the time consumed and the great responsibility involved as well as the cost of the ingredients.

The pharmacist should not sell or dispense powerful drugs and poisons to persons not properly qualified to administer or use them, and should use every proper precaution to safeguard the public from poisons and from all habit-forming medicines.

The pharmacist, being legally entrusted with the dispensing and sale of narcotic drugs and alcoholic liquors, should merit this responsibility by upholding and conforming to the laws and regulations governing the distribution of these substances.

The pharmacist should seek to enlist and merit the confidence of his patrons and when this confidence is won it should be jealousy guarded and

never abused by extortion or misrepresentation or in any other manner.

The pharmacist should consider the knowledge which he gains of the ailments of his patrons and their confidences regarding these matters, as entrusted to his honor, and he should never divulge such facts unless compelled to do so by law.

The pharmacist should hold the health and safety of his patrons to be of first consideration; he should make no attempt to prescribe or treat diseases or strive to sell drugs or remedies of any kind simply for the sake of profit.

He should keep his pharmacy, neat and sanitary in all its departments and should be well supplied with accurate measuring and weighing devices and other suitable apparatus for the proper performance of his professional duties.

It is considered inimical to public welfare for the pharmacist to have any clandestine arrangement with any physician in which fees are divided or in which secret prescriptions are concerned.

The pharmacist should primarily be a good citizen, and should uphold and defend the laws of the State and Nation. He should inform himself concerning the laws, particularly those relating to food and drug adulteration and those pertaining to health and sanitation and should always be ready to co-operate with the proper authorities having charge of the enforcement of the laws.

The pharmacist should be willing to join any constructive effort to promote the public welfare and he should regulate his public and private conduct and deeds so as to entitle him to the respect and confidence of the community in which he practices.

The pharmacist even when urgently requested so to do should always refuse to prescribe or attempt diagnoses. He should, under such circumstances, refer applicants for medical aid to a reputable legally qualified physician. In cases of extreme emergency as in accident or sudden illness on the street in which persons are brought to him pending the arrival of a physician such prompt action should be taken to prevent suffering as is dictated by humanitarian impulses and guided by scientific knowledge and common sense.

The pharmacist should not, under any circumstances, substitute one article for another, or one make of an article for another in a prescription, without the consent of the physician who wrote it. No change should be made in a physician's prescription except such as is essentially warranted by correct pharmaceutical procedure, nor any that will interfere with the obvious intent of the prescriber, as regards therapeutic action.

He should follow the physician's directions explicitly in the matter of refilling prescriptions, copying the formula upon the label or giving a copy of the prescription to the patient. He should not add any extra directions or cautions or poison labels without due regard for the wishes of the prescriber, providing the safety of the patient is not jeopardized.

Whenever there is doubt as to the interpretation of the physician's pre-

The pharmacist should expose any corrupt or dishonest conduct of any

Boisterous actions in a store are as much out of place as a bottle of bootleg whisky in a church pew.

Hazeltine & Perkins Drug Co.
AND RAPIDS, MICHIGAN

Prices quoted are nominal, based on market the day of issue.

[illegible]

GROCERY PRICE CURRENT

These quotations are carefully corrected weekly, within six hours of mailing and are intended to be correct at time of going to press. Prices, however, are liable to change at any time, and country merchants will have their orders filled at market prices at date of purchase.

ADVANCED

Hogs	Canned Peaches
Compound Lard	Pickles
Currents	
Wheat	
Veal	
Lamb	
Mutton	

DECLINED

Canned Saurkraut
Barley
Beef
Cows
Dry Salt Meats
Smoked Meats

AMMONIA
Arctic Brand
16 oz., 3 doz. in carton,
per doz. ----- 1 75
1 X L, 3 doz. 12 oz. 3 75
Parsons, 2 doz. small 5 00
Parsons, 2 doz. med. 4 20
Parsons, 1 doz., lge. 3 35
Silver Cloud, 3 dz. sm. 4 80
Silver Cloud, 2 dz., med. 4 00
Silver Cloud, 2 dz. lge. 6 70
One case free with five.

AXLE GREASE



48, 1 lb. ----- 4 25
24, 3 lb. ----- 5 50
10 lb. pails, per doz. 8 20
15 lb. pails, per doz. 11 20
25 lb. pails, per doz. 17 70
BAKING POWDERS
Calumet, 3 oz., doz. 9 75
Calumet, 8 oz., doz. 1 95
Calumet, 16 oz., doz. 3 35
Calumet, 5 lb., doz. 12 75
Calumet, 10 lb., doz. 19 00
K. C., 10c doz. ----- 9 25
K. C., 15c doz. ----- 1 37 1/2
K. C., 20c doz. ----- 1 80
K. C., 25c doz. ----- 2 30
K. C., 50c doz. ----- 4 40
K. C., 80c doz. ----- 6 55
K. C., 10 lb. doz. ----- 13 50
Queen Flake, 6 oz. ----- 1 25
Queen Flake, 16 oz. ----- 2 25
Queen Flake, 50 lb. keg 13
Queen Flake, 25 lb. keg 14
Royal, 10c, doz. ----- 9 50
Royal, 6 oz., doz. ----- 2 70
Royal, 12 oz., doz. ----- 5 20
Royal, 5 lb., doz. ----- 31 20
Rumford, 10c, doz. ----- 9 50
Rumford, 8 oz., doz. ----- 1 85
Rumford, 12 oz., doz. ----- 2 40
Rumford, 5 lb., doz. ----- 12 50
Ryzon, 4 oz., doz. ----- 1 35
Ryzon, 8 oz., doz. ----- 2 25
Ryzon, 16 oz., doz. ----- 4 05
Ryzon, 5 lb., doz. ----- 18 00
Rocket, 16 oz., doz. ----- 1 25

BLUING
Jennings Condensed Pearl
C-P-B "Seal Cap"
3 doz. Case (15c) ----- 3 75
Silver Cloud, 3 dz. sm. 8 80
Silver Cloud, 2 dz. lge. 3 80
with perforated crowns.
One case free with five.

BREAKFAST FOODS
Cracked Wheat, 24-2 ----- 4 85
Cream of Wheat ----- 6 90
Pillsbury's Best Cer'l ----- 2 20
Quaker Puffed Rice ----- 5 45
Quaker Puffed Wheat ----- 4 30
Quaker Brst Biscuit ----- 1 90
Ralston Purina ----- 4 00
Ralston Branos ----- 2 70
Ralston Food, large ----- 3 60
Saxon Wheat Food ----- 3 90
Shred. Wheat Biscuit ----- 3 85
Vita Wheat, 12s ----- 1 80

Post's Brands
Grape-Nuts, 24s ----- 3 80
Grape-Nuts, 20s ----- 2 75
Postum Cereal, 12s ----- 2 25
Post Toasties, 36s ----- 2 85
Post Toasties, 24s ----- 2 85
Post's Bran, 24s ----- 2 70

BROOMS
Standard Parlor, 23 lb. 8 00
Fancy Parlor, 23 lb. 9 50
Ex Fancy Parlor 25 lb 10 00
Ex. Fcy. Parlor 26 lb 11 00
Toy ----- 2 00
Whisk, No. 3 ----- 3 00
Rich & France Brands
Special ----- 8 00
No. 24 Good Value ----- 8 50
No. 25 Velvet ----- 9 50
No. 27 Quality ----- 10 75
No. 22 Miss Dandy ----- 10 75
No. B-2 Best on Earth 10 00

BRUSHES
Scrub
Solid Back, 8 in. ----- 1 50
Solid Back, 1 in. ----- 1 75
Pointed Ends ----- 1 25

Stove
No. 1 ----- 1 10
No. 2 ----- 1 35
Shoe
No. 1 ----- 90
No. 2 ----- 1 25
No. 3 ----- 2 00

BUTTER COLOR
Dandelion, 25c size ----- 2 85
Nedrow, 3 oz., doz. ----- 2 50

CANDLES
Electric Light, 40 lbs. 12.1
Plumber, 40 lbs. ----- 12.8
Paraffine, 6s ----- 14 1/2
Paraffine, 12s ----- 14 1/2
Wicking ----- 40
Tudor, 6s, per box ----- 30

CANNED FRUIT
Apples, 3 lb. Standard 1 75
Apples, No. 10 ----- 4 25 @ 4 50
Apple Sauce, No. 2 ----- 2 35
Apricots, No. 1 ----- 1 90 @ 2 00
Apricots, No. 2 ----- 2 25
Apricots, No. 2 1/2 ----- 2 25 @ 3 50
Apricots, No. 10 ----- 9 00 @ 13 50
Blackberries, No. 10 ----- 9 00
Blueberries, No. 2 ----- 2 50
Blueberries, No. 10 ----- 11 50
Cherries, No. 2 ----- 3 00 @ 3 50
Cherries, No. 2 1/2 ----- 4 00 @ 4 95
Cherry's, No. 10 ----- 11 50 @ 12 00
Loganberries, No. 2 ----- 3 00
Peaches, No. 1 ----- 1 85
Peaches, No. 1, Sliced 1 40
Peaches, No. 2 ----- 2 75
Peaches, No. 2 1/2, Mich 3 25
Peaches, 2 1/2 Cal. 3 00 @ 3 75
Peaches, No. 10, Mich 7 75
Pineapple, 2, sl. ----- 1 85 @ 2 00
Pineapple, 2 1/2, Brk. slic. 2 25
Pineapple, 2 1/2, sl. 3 90 @ 4 25
Pineapple, No. 2, crus. 2 25
Pineapple, 10, cru. 7 50 @ 8 00
Pears, No. 2 ----- 3 25
Pears, No. 2 1/2 ----- 4 25
Plums, No. 2 ----- 2 25
Plums, No. 2 1/2 ----- 3 00
Raspberries, No. 2, blk. 8 25
Raspb's, Red, No. 10 ----- 9 75
Raspb's, Black No. 10 ----- 11 00
Rhubarb, No. 10 ----- 5 25

CANNED FISH
Clam Ch'der, 10 1/2 oz. 1 35
Clam Ch., No. 3 ----- 3 40
Clams, Steamed, No. 1 ----- 1 75
Clams, Minced, No. 1 ----- 1 50
Finnan Haddock, No. 1 ----- 2 30
Clam Bouillon, 7 oz. ----- 2 50
Chicken Haddock, No. 1 ----- 2 75
Fish Flakes, small ----- 1 35
Cod Fish Cake, 10 oz. ----- 1 85
Cove Oysters, 5 oz. ----- 1 45
Lobster, No. 1/2, Star 5 10
Lobster, No. 1/4, Star 2 90
Shrimp, No. 1, wet ----- 1 80
Shrimp, No. 1, dry ----- 1 80
Sardines, 1/4 Oil, k. 4 25 @ 4 75
Sardines, 1/4 Oil, k. less 3 75
Sardines, 1/4, Smoked 7 00
Sardines, 1/4, Mus. 3 85 @ 4 75
Salmon, Warrens, 1/2 ----- 2 75
Salmon, Warrens 1 lb. 3 90
Salmon, Red Alaska ----- 2 80
Salmon, Med. Alaska ----- 1 65
Salmon, Pink Alaska ----- 1 40
Sardines, Im. 1/4, ea. 10 @ 28
Sardines, Im., 1/2, ea. 25
Sardines, Cal. ----- 1 75 @ 2 10
Tuna, 1/2, Albocore ----- 90
Tuna, 1/2, Nekco ----- 1 65
Tuna, 1/2, Regent ----- 2 25

CANNED MEAT
Bacon, Med. Beechnut 2 70
Bacon, Lge. Beechnut 4 50
Beef, No. 1, Corned ----- 2 65
Beef, No. 1, Roast ----- 2 65
Beef, No. 1/2, Rose Sil. 1 75
Beef, No. 1/2, Qua. Sil. 2 10
Beef, No. 1, Qua. Sil. 3 15
Beef, No. 1, B'nut, sil. 5 70
Beef, No. 1/2, B'nut sil. 3 15
Beefsteak & Onions, 3 15
Chili Con Ca., 1s 1 35 @ 1 45
Deviled Ham, 1/4s ----- 3 60
Deviled Ham, 1/2s ----- 3 60
Hamburg Steak ----- 3 15
Onions, No. 1 ----- 1 40
Potted Beef, 4 oz. ----- 1 40
Potted Meat, 1/4 Libby 50
Potted Meat, 1/2 Libby 90
Potted Meat, 1/2 Rose 80
Potted Ham, Gen. 1/4 ----- 2 15
Vienna Saus., No. 1/2 ----- 1 35
Veal Loaf, Medium ----- 2 30
Derby Brands in Glass
Ox Tongue, 2 lb. ----- 18 00
Sliced Ox Tongue, 1/2 ----- 4 30
Calf Tongue, No. 1 ----- 5 50
Lamb Tongue, Wh. ----- 5 00
Lamb Tongue, sm. sil. 1 90

Lunch Tongue, No. 1 ----- 5 50
Lunch Tongue, No. 1/2 ----- 3 55
Deviled Ham, 1/2 ----- 3 00
Vienna Sausage, sm. ----- 1 90
Vienna Sausage, Lge. ----- 2 90
Sliced Beef, small ----- 2 05
Boneless Pigs Feet, pt. ----- 3 15
Boneless Pigs Feet, qt. ----- 5 50
Sandwich Spread, 1/2 ----- 2 00

Baked Beans
Beechnut, 16 oz. ----- 1 30
Campbells ----- 1 15
Climatic Gem, 13 oz. ----- 1 15
Fremond, No. 2 ----- 1 15
Snider, No. 2 ----- 1 30
Snider, No. 1 ----- 1 90
Van Camp, Small ----- 1 10
Van Camp, Med. ----- 1 65

CANNED VEGETABLES
Asparagus
No. 1, Green tips ----- 3 90
No. 2 1/2, Lge. Gr. 3 75 @ 4 50
Wax Beans, 2s ----- 1 35 @ 3 75
Wax Beans, No. 10 ----- 6 30
Green Beans, 2s ----- 1 60 @ 4 75
Green Beans, No. 2 Gr. 2 00
Lima Beans, 2s, Soaked 95
Red Kid, No. 2 ----- 1 30 @ 1 55
Beets, No. 2, wh. ----- 1 60 @ 2 40
Beets, No. 3, cut ----- 1 25 @ 1 75
Beets, No. 2, cut ----- 1 40 @ 2 10
Corn, No. 2, St. ----- 1 00 @ 1 10
Corn, No. 2, Ex-Stan. ----- 1 55
Corn, No. 2, Fan ----- 1 60 @ 2 25
Corn, No. 2, Fy. glass ----- 3 25
Corn, No. 10 ----- 7 25
Hominy, No. 3 ----- 1 15 @ 1 20
Okra, No. 2, whole ----- 1 35
Okra, No. 2, cut ----- 1 60
Dehydrated Veg Soup ----- 90
Dehydrated Potatoes, lb ----- 45
Mushrooms, Hotels ----- 38
Mushrooms, Choice ----- 43
Mushrooms, Sur Extra ----- 65
Peas, No. 2, E.J. ----- 1 25 @ 1 80
Peas, No. 2, Sift. ----- 1 60 @ 2 10
Peas, No. 2, Ex. Sift. ----- 1 90 @ 2 10
Peas, Ex. Fine, French ----- 32
Pumpkins, No. 3 ----- 1 45 @ 1 75
Pumpkin, No. 10 ----- 3 75
Pimentos, 1/4, each ----- 15 @ 18
Pimentos, 1/2, each ----- 27
Sw't Potatoes, No. 2 1/2 ----- 2 15
Sauerkraut, No. 3 ----- 1 65
Succotash, No. 2 ----- 1 60 @ 2 35
Succotash, No. 2, glass ----- 3 45
Spinach, No. 1 ----- 1 35
Spinach, No. 2 ----- 1 35 @ 1 50
Spinach, No. 3 ----- 1 50 @ 2 25
Spinach, No. 10 ----- 1 30 @ 1 60
Tomatoes, No. 2 ----- 1 90 @ 2 25
Tomatoes, No. 2, glass ----- 2 85
Tomatoes, No. 10 ----- 5 50

CATSUP
B-nut, Large ----- 2 70
B-nut, Small ----- 1 80
Libby, 16 oz. ----- 2 25
Libby, 8 oz. ----- 1 60
Van Camp, 8 oz. ----- 1 75
Van Camp, 16 oz. ----- 3 15
Lilly Valley, 16 oz. ----- 2 35
Lilly Valley, 1/2 Pint ----- 1 65

CHILL SAUCE
Snider, 16 oz. ----- 3 25
Snider, 8 oz. ----- 2 25
Lilly Valley, 1/2 Pint ----- 2 25

OYSTER COCKTAIL
Sniders, 16 oz. ----- 3 50
Sniders, 8 oz. ----- 2 35

CHEESE
Roquefort ----- 55
Kraft Small tins ----- 1 70
Kraft American ----- 2 75
Chili, small tins ----- 1 70
Pimento, small tins ----- 1 70
Roquefort, small tins ----- 2 50
Camenbert, small tins ----- 50
Brick ----- 30
Wisconsin Flats ----- 31
Wisconsin Daisy ----- 31
Longhorn ----- 31
New York Full Cream ----- 30
Sap Sago ----- 25

CHEWING GUM
Adams Black Jack ----- 65
Adams Bloodberry ----- 65
Adams Calif Fruit ----- 65
Adams Sen Sen ----- 65
Beeman's Pepsin ----- 65
Beechnut ----- 70
Doublemint ----- 65
Juicy Fruit ----- 65
Peppermint, Wrigleys ----- 65
Spearmint, Wrigleys ----- 65
Spic-Spans Mxd Flavors ----- 85
Wrigley's P-K ----- 85
Zeno ----- 65

CHOCOLATE
Baker, Caracas, 1/4s ----- 35
Baker, Caracas, 1/2s ----- 35
Baker, Premium, 1/4s ----- 35
Baker, Premium, 1/2s ----- 35
Baker, Premium, 1/4s ----- 35
Hersheys, Premium, 1/4s ----- 35
Hersheys, Premium, 1/2s ----- 35
Runkle, Premium, 1/4s ----- 34
Runkle, Premium, 1/2s ----- 37
Vienna Sweet, 24s ----- 1 75

COCOA
Baker's 1/4s ----- 40
Baker's 1/2s ----- 42
Bunte, 1/4s ----- 43
Bunte, 1/2 lb. ----- 35
Bunte, lb. ----- 32
Droste's Dutch, 1 lb. ----- 9 00
Droste's Dutch, 1/2 lb. ----- 4 75
Droste's Dutch, 1/4 lb. ----- 2 00
Hersheys, 1/4s ----- 33
Hersheys, 1/2s ----- 28
Huyler, 1/4s ----- 40
Lowney, 1/4s ----- 40
Lowney, 1/2s ----- 38
Lowney, 5 lb. cans ----- 31
Van Houten, 1/4s ----- 75
Van Houten, 1/2s ----- 75

COCOANUT
1/4s, 5 lb. case Dunham ----- 50
1/4s, 5 lb. case ----- 48
1/4s & 1/2s, 15 lb. case ----- 49
Bulk, barrels Shredded ----- 22
96 2 oz. pkgs., per case ----- 8 00
48 4 oz. pkgs., per case ----- 7 00

CLOTHES LINE
Hemp, 50 ft. ----- 1 50
Twisted Cotton, 50 ft. ----- 1 75
Braided, 50 ft. ----- 2 75
Sash Cord ----- 3 75

COFFEE ROASTED
Bulk
Rio ----- 16 1/2
Santos ----- 23 @ 24
Maracaibo ----- 26
Guatemala ----- 26
Java and Mocha ----- 39
Bogota ----- 27
Peaberry ----- 26

McLaughlin's XXXX
McLaughlin's XXXX package coffee is sold to retailers only. Mail all orders direct to W. F. McLaughlin & Co., Chicago.

Coffee Extracts
N. Y., per 100 ----- 11
Frank's 50 pkgs. ----- 4 25
Hummel's 50 1 lb. ----- 10 1/2

CONDENSED MILK
Eagle, 4 doz. ----- 9 00
Leader, 4 doz. ----- 5 60

MILK COMPOUND
Hebe, Tall, 4 doz. ----- 4 50
Hebe, Baby, 8 doz. ----- 4 40
Caroline, Tall, 4 doz. ----- 4 00
Caroline, Baby ----- 4 00

EVAPORATED MILK
Blue Grass, Tall, 48 5 00
Blue Grass, Baby, 72 3 75
Carnation, Tall, 4 doz. ----- 5 25
Carnation, Baby, 8 doz. ----- 5 15
Every Day, Tall ----- 5 25
Every Day, Baby ----- 4 00
Goshen, Tall ----- 4 75
Goshen, Gallon ----- 4 75
Oatman's Dun., 4 doz. ----- 5 25
Oatman's Dun., 8 doz. ----- 5 15
Pet. Tall ----- 5 25
Pet. Baby, 8 oz. ----- 5 15
Silver Cow, Tall ----- 5 25
Silver Cow, Baby ----- 5 15
Van Camp, Tall ----- 5 25
Van Camp, Baby ----- 3 95
White House, Baby ----- 4 75

CIGARS
Lewellyn & Co. Brands
MI Lola ----- 125 00
Capitol, 50s ----- 115 00
Favorite, 50s ----- 115 00
Victory, 50s ----- 95 00
Buckeye, 50s ----- 75 00
Panetela, 50s ----- 70 00
LaSoreta (smokers) ----- 70 00
Red-O, 100s ----- 37 50

CIGARETTE PAPERS
Riz La Croix, Wh. ----- 48
Riz La Wheat Br. ----- 48
Zig Zag, per doz. ----- 84

Worden Grocer Co. Brands
Harvester Line
Kiddies, 100s ----- 37 50
Record Breakers, 50s ----- 75 00
Delmonico, 50s ----- 75 00
Epicure Panetela, 50 ----- 75 00
Perfecto, 50s ----- 95 00
The La Azora Line
Agreement, 50s ----- 58 00
Washington, 50s ----- 75 00
Sanchez & Haya Line ----- 75 00

Clear Havana Cigars made in Tampa, Fla.
Specials, 50s ----- 75 00
Diplomatics, 50s ----- 95 00
Bishops, 50s ----- 115 00
Rosa, 50s ----- 125 00
Orig Favorita, 50 ----- 135 00
Original Queens, 50s ----- 150 00
Worden Special, 25s ----- 185 00

A. S. Valentine Brands
Little Valentines, 100 ----- 37 50
Victory, 50, Wood ----- 75

Liggett & Meyers Brands.

Briar Pipe, doz.	96
Cuban Star, L. C., 10c	96
Cuban Star, P. C., 10c	96
Corn Cake, Gran., 5c	96
Corn Cake, Gran., 10c	96
Corn Cake, Gran., 25c	2 40
Corn Cake, Gran., 50c	4 80
Duke's Mixture, 10c.	96
Glad Hand, L. C., 10c	96
Growler, L. C., 10c.	96
Growler, L. C., 25c.	2 50
Growler, L. C., 50c.	5 00
La Turka, Plug C., 15c	1 44
Noon Hour L. C., 10c	96
O. U., Gr. Cut P., 10c	96
O. U., C. P., 90c jars	9 00
Pilot, Long Cut, 25c	2 50
Plow Boy, 10c doz.	96
Plow Boy, 70c Pails.	7 10
Summertime, 10c, doz.	96
Summertime, 30c, doz.	2 40
Summertime, 65c Pails	6 50
Sweet Tip Top, 10c, doz.	96
Velvet, Cut Plug, 10c	96
Velvet, Cut Plug, 10c	96
Velvet, C. Pl., 16 oz. 6 72	
Yum Yum, 10c, doz.	96
Yum Yum, 70c pails	6 80

P. Lorillard's Brands.

Beechnut Scrap, doz.	96
Buzz, L. C., 10c, doz.	96
Buzz, L. C., 35c, doz.	3 30
Buzz, L. C., 50c, doz.	5 00
Chips, P. C., 10c, doz.	96
Honest Scrap, doz.	96
Open Book Scrap, doz.	96
Stag, Cut P., 10c, doz.	96
Union Leader, 10c tin	96
Union Leader, 50c tin	4 80
Union Leader, 10c tin	96
Union Leader, 10c, doz.	96
Union Leader, 15c, doz.	1 44
War Path, 35c, doz.	3 35
Scotten Dillon Co. Brands	
Dan Patch, 10c, doz.	96
Dillon's Mixture, 10c	96
G. O. P., 35c, doz.	3 00
Loredo, 10c, doz.	96
Peachy, Do. Cut, 10c	96
Peachy Scrap, 10c, doz.	96
Peninsular, 10c, doz.	96
Peninsular, 8 oz., doz.	3 00
Reel Cut Plug, 10c, doz.	96
Union Workman Scrap, 10c, doz.	96
Way Up, 10c, doz.	96
Way Up, 8 oz., doz.	3 25
Way Up, 16 oz., doz.	7 10
Way Up, 16 oz. pails	7 40
Yankee Girl Scrap, 10c	96

Pinkerton Tobacco Co. Brands.

American Star, 10c, doz.	96
Big 3, Clip, 10c, doz.	96
Flunkerton, 30c, doz.	2 40
Pay Car Scrap, 10c, doz.	96
Pinch Hit Scrap, 10c	96
Red Man Scrap, 10c	96
Red Horse Scrap, doz.	96

J. J. Bagley & Co. Brands.

Broadleaf, 10c	96
Buckingham, 15c tins	1 44
Hazel Nut, 10c, doz.	96
Kleeko, 25c, doz.	2 40
Old Colony, Pl. C. 17c	1 40
Old Crop, 50c, doz.	4 80
Red Band Scrap, 10c	96
Sweet Tips, 15c, doz.	1 44
Wild Fruit, 10c, doz.	96
Wild Fruit, 15c, doz.	1 44

Independent Snuff Co. Brands.

New Factory, 10c, doz.	96
New Factory Pails, dz	7 60

Schmidt Bros. Brands.

Eight Bros., 10c, doz.	96
Eight Bros., Pails, dz	8 40

R. J. Reynolds Tobacco Co. Brands.

George Washington, 10c, doz.	96
Old Rover, 10c, doz.	96
Our Advertiser, 10c, doz.	96
Prince Albert, 10c, doz.	96
Prince Albert, 17c, doz.	1 53
Prince Albert, 8 oz.	1 53
Prince Albert, 8 oz. tins, without pipes	6 72
Prince Albert, 8 oz. and Pipes, doz.	8 88
Prince Albert, 16 oz. 12 88	
Stud, Gran. 5c, doz.	4 80
Whale, 16 oz., doz.	4 80

Block Bros. Tobacco Co. Brands.

Mail Pouch, 10c, doz.	96
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Falk Tobacco Co. Brands.

American Mixture, 35c	3 30
Arcadia Mixture, 25c	2 40
Champagne Sparklets, 30c, doz.	2 70
Champagne Sparklets, 90c, doz.	8 10
Personal Mixture, 25c	2 25
Perique, 25c, per doz.	6 80
Serene Mixture, 16c	1 60
Serene Mixture, 8 oz.	7 60
Serene Mixture, 16 oz.	14 70
Tareyton London Mixture, 50c, doz.	4 00
Vintage Blend, 25c	2 30
Vintage Blend, 80 tins	7 70
Vintage Blend, \$1.65 tins, doz.	14 90

Superba Tobacco Co. Brands.

Sammy Boy Scrap, dz	96
Cigar Clippings	
Havana Blossom, 10c	96
Havana Blossom, 40c	3 95
Knickerbocker, 6 oz.	3 00
Lieberman, 10c, doz.	96
W. O. W., 6 oz., doz.	3 00
Royal Major, 10c, doz.	96
Royal Major, 6 oz., doz.	3 00
Royal Major, 14 oz. dz	7 20

Larus & Bro. Co.'s Brands.

Edgeworth Ready Rubbed, 17c Tins	1 62
Edgeworth Ready Rubbed, 8 oz. tins, doz.	7 00
Edgeworth Ready Rubbed, 16 oz. tins, doz.	14 50
Edgeworth Sliced Plug, 17c tins, doz.	1 62
Edgeworth Sliced Plug, 35c tins, doz.	3 55

United States Tobacco Co. Brands.

Central Union, 15c, dz.	1 44
Shag, 15c Tins, doz.	1 44
Shag, 15c Papers, doz.	1 44
Dill's Best, 16c, doz.	1 52
Dill's Best Gran., 16c	1 52
Dill's Best, 17c Tins	1 52

Snuff.

Copenhagen, 10c, roll	64
Seal Blandering, 10c	64
Seal Gatebore, 10c, roll	64
Seal SWE, Rapee, 10c	64
Seal Norkopping, 10c	64
Seal Norkopping, 1 lb.	85

CONFECTIONERY

Stick Candy Pails	
Standard	16
Jumpo Wrapped	18
Pure Sugar Stick, 600's	4 20
Big Stick, 20 Lb. case	18

Mixed Candy

Kindergarten	18
Leader	16
X. L. O.	18
French Creams	18
Cameo	19
Grocers	11

Fancy Chocolates

Buttersweets, Ass'ted	1 76
Choc Marshmallow Dp	1 60
Milk Chocolate A A	1 95
Nibble Sticks	2 00
Primrose Choc.	1 25
No. 12 Choc.	1 60
Chocolate Nut Rolls	1 90

Gum Drops

Anise	17
Orange Cums	17
Challenge Gums	14
Favorite	20
Superior	19

Lozenges.

A. A. Pep. Lozenges	16
A. A. Pink Lozenges	16
A. A. Choc. Lozenges	17
Motto Hearts	19
Malted Milk Lozenges	21

Hard Goods.

Lemon Drops	18
O. F. Horehound Dps.	18
Anise Squares	18
Peanut Squares	20
Horehound Tablets	20

Pop Corn Goods.

Cracker Jack, Prize	3 75
Checkers, Prize	3 75

Cough Drops

Putnam's	1 30
Smith Bros.	1 50

Package Goods

Creamery Marshmallows	
4 oz. pkg., 12s, cart.	95
4 oz. pkg., 48s, case	3 75

Specialties.

Arcadian Bon Bons	19
Walnut Fudge	23
Pineapple Fudge	21
Italian Bon Bons	18
National Cream Mints	25
Silver King M. Mallows	30

COUPON BOOKS

50 Economic grade	2 50
100 Economic grade	4 50
500 Economic grade	20 00
1,000 Economic grade	37 50

CRISCO.

36s, 24s and 12s.	
Less than 5 cases	21
Five cases	20 1/4
Ten cases	20
Twenty-five cases	19 3/4

CREAM OF TARTAR

6 lb. boxes	38
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DRIED FRUITS

Evap'd Choice, blk.	15
Evapofated, Choice	28
Evapofated, Fancy	32
Evapofated Slabs	24
Citron	57

Currents

Package, 14 oz.	27
Boxes, Bulk, per lb.	25

Peaches

Evap. Fancy, Unpeeled	20
Evap. Fancy, Peeled	22

Peel

Lemon, American	26
Orange, American	28

Raisins

Seeded, bulk	13
Seeded, 15 oz. pkg.	14 1/2
Seedless, Thompson	13 1/2
Seedless, 15 oz. pkg.	14

California Prunes

90-100 25 lb. boxes	@11 1/2
80-90 25 lb. boxes	@12
70-80 25 lb. boxes	@13
60-70 25 lb. boxes	@14
50-60 25 lb. boxes	@15
40-50 25 lb. boxes	@16
30-40 25 lb. boxes	@19

FARINACEOUS GOODS

Med. Hand Picked	07 3/4
Cal. Limas	11
Brown, Swedish	08
Red Kidney	09

Farina

24 packages	2 10
Bulk, per 100 lbs.	06 3/4

Hominy

Pearl, 100 lb. sack	2 50
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Macaroni

Domestic, 20 lb. box	07 1/2
Domestic, broken bbls.	06 1/2
Armours, 2 doz.	1 60
Round's, 2 doz., 8 oz.	1 80
Quaker, 2 doz.	1 85

Pearl Barley

Chester	4 00
00 and 0000	6 25
Barley Grits	4 50

Peas

Scotch, lb.	08 1/2
Split, lb.	07 1/2

Sago

East India	07 1/2
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Taploca

Pearl, 00 lb. sacks	07 1/2
Minute, 8 oz., 3 doz.	4 05
Dromedary Instant	3 50

FISHING TACKLE

No. 2, 15 feet	1 15
No. 3, 15 feet	1 60
No. 4, 15 feet	1 80
No. 5, 15 feet	1 95
No. 6, 15 feet	2 10

Linen Lines

Small, per 100 yards	6 65
Medium, per 100 yards	7 25
Large, per 100 yards	9 00

Floats

No. 1, per gross wd. 5 00	
No. 2, per gross, wood 5 50	
No. 2 1/2, per gro. wood 7 50	

Hooks-Kirby

Size 1-12, per 1,000	1 05
Size 1-0, per 1,000	1 20
Size 2-0, per 1,000	1 45
Size 3-0, per 1,000	1 65
Size 4-0, per 1,000	2 10
Size 5-0, per 1,000	2 45

Sinkers

No. 1, per gross	65
No. 2, per gross	80
No. 3, per gross	90
No. 4, per gross	1 20
No. 5, per gross	1 60
No. 6, per gross	2 00
No. 7, per gross	2 60
No. 8, per gross	3 75
No. 9, per gross	5 20
No. 10, per gross	6 75

FLAVORING EXTRACTS

Jennings	
Pure Vanilla	
Turpeneless	
Pure Lemon	

Per Doz.

7 Dram	1 35
1 1/2 Ounce	1 75
2 Ounce	2 75
2 1/2 Ounce	3 00
3 Ounce	3 25
4 Ounce	5 00
5 Ounce	8 50
7 Dram, Assorted	1 85
1 1/2 Ounce, Assorted	1 75

FLOUR AND FEED

Valley City Milling Co.	
Lily White, 1/4 Paper sack	
Harvest Queen, 24 1/2	
Light Leaf Spring	
Wheat, 24 1/2	
Roller Champion 24 1/2	
Snow Flake, 24 1/2	
Graham 25 lb. per cwt	
Golden Granulated Meal, 25 lbs. per cwt.	
Rowena Pancake Compound, 5 lb. sack	
Buckwheat Compound, 5 lb. sack	
Watson Higgins Milling Co.	
New Perfection, 1/8s	8 00
Red Arrow, 1/8s	8 20

Worden Grocer Co.

American Eagle, Quaker, Pure Gold, Forest King, Winner.	
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Meal

Gr. Grain M. Co.	
Bolted	2 55
Golden Granulated	2 70

Wheat

No. 1 Red	1 25
No. 1 White	1 23

Oats

Carlots	52
Less than Carlots	57

Corn

Carlots	80
Less than Carlots	85

Hay

Carlots	16 00
Less than Carlots	20 00

Feed

Street Car Feed	36 00
No. 1 Corn & Oat Fd	36 00
Cracked Corn	36 00
Coarse Corn Meal	36 00

FRUIT JARS

Mason, pts., per gross	9 70
Mason, qts., per gross	10 65
Mason, 1/2 gal., gross	13 75
Ideal Glass Top, pts.	12 00
Ideal Glass Top, qts.	12 00
Ideal Glass Top, 1/2 gallon	16 00

GELATINE

Single cases -----	
2¾ cases -----	
5½ cases -----	
10 cases -----	
½ cases, 24 to case.	

SALT

Colonial 24, 2 lb.	90
Med. No. 1, Bbls.	2 70
Med. No. 1, 100 lb. bgs	90
Farmer Spec., 70 lb.	90
Packers Meat, 56 lb.	56
Packers for ice cream	
100 lb. each	95
Blocks, 50 lb.	47
Butter Salt, 280 lb. bbl.	4 50
Baker Salt, 280 lb. bbl.	4 25
100, 3 lb. Table	6 07
60, 5 lb. Table	5 57
30, 10 lb. Table	5 30
28 lb. bags, butter	48



Per case, 24 2 lbs. 2 40
Five case lots 2 30

SHOE BLACKENING.

2 in 1, Paste, doz.	1 35
E. Z. Combination, dz.	1 35
Dri-Foot, doz.	2 00
Bixbys, Doz.	1 35
Shinola, doz.	85

STOVE POLISH.

Blackline, per doz.	1 35
Black Silk Liquid, dz.	1 40
Black Silk Paste, doz.	1 25
Enamaline Paste, doz.	1 35
Enamaline Liquid, doz.	1 35
E Z Liquid, per doz.	1 40
Radium, per doz.	1 85
Rising Sun, per doz.	1 35
654 Stove Enamel, dz.	2 85
Vulcanol, No. 5, doz.	95
Vulcanol, No. 10, doz.	1 35
Stovoll, per doz.	3 00

SOAP.

Am. Family, 100 box	5 75
Export, 120 box	4 80
Flake White, 100 box	5 00
Fels Naptha, 100 box	5 60
Grma White Na, 100s	4 90
Rub No More White	
Naptha, 100 box	5 00
Swift Classic, 100 box	4 90
20 Mule Borax, 100 bx	7 55
Wool, 100 box	6 50
Fairy, 100 box	5 50
Jap Rose, 100 box	7 85
Palm Olive, 144 box	11 00
Lava, 100 box	4 75
Pumma, 100 box	4 85
Sweetheart, 100 box	5 70
Grandpa Tar, 50 sm.	2 00
Grandpa Tar, 50 Lge	3 35
Fairbank Tar, 100 bx	4 00
Trilby, 100, 12c	8 50
Williams Barber Bar, 9s	50
Williams Mug, per doz.	48

Proctor & Gamble, 5 box lots, assorted	
Ivory, 100, 6 oz.	6 50
Ivory Soap Flks., 100s	8 00
Ivory Soap Flks., 50s	4 10
Lenox, 120 cakes	4 50
P. & G. White Naptha	5 00
Star, 100 No. 11 cakes	5 25
Star Nap. Pow. 60-16s	3 65
Star Nap. Pw., 100-10s	3 85
Star Nap. Pw., 24-60s	4 85

CLEANSERS.

Kanuck, per gal.	1 60
Sugar Bird, 2 1/2 lb.	9 00
2 doz.	
Sugar Bird, 8 oz.	12 00
doz.	
Maple, Purity, Gal.	2 50
Johnson Purity, 4 doz., 18 oz.	18 50



80 can cases, \$4.80 per case

WASHING POWDERS.

Bon Ami Pd, 3 dz. bx	3 75
Bon Ami Cake, 3 dz.	3 25
Climaline, 4 doz.	4 20
Grandma, 100, 5c	3 90
Grandma, 24 Large	3 80
Gold Dust, 100s	4 00
Gold Dust, 12 Large	3 20
Golden Rod, 24	4 25

Jinx, 3 doz.	4 50
La France Laun, 4 dz.	3 60
Luster Box, 54	3 75
Miracle C., 12 oz., 1 dz	2 25
Old Dutch Clean, 4 dz	4 00
Queen Ann, 60 oz.	2 40
Rinso, 100 oz.	6 40
Rub No More, 100, 10 oz.	8 25
Rub No More, 18 Lg.	4 25
Spotless Cleanser, 48, 20 oz.	3 85
Sani Flush, 1 doz.	2 25
Sapallo, 3 doz.	3 15
Soapine, 100, 12 oz.	6 40
Snowboy, 100, 10 oz.	4 00
Snowboy, 24 Large	4 70
Speedee, 3 doz.	7 25
Sunbrite, 72 doz.	4 00
Wyandotte, 48	4 75

SPICES.

Whole Spices.	
Allspice, Jamaica	@13
Cloves, Zanzibar	@45
Cassia, Canton	@16
Cassia, 5c pkg., doz.	@40
Ginger, African	@15
Ginger, Cochín	@20
Mace, Penang	@70
Mixed, No. 1	@22
Mixed, 5c pkgs., doz.	@45
Nutmegs, 105-80	@35
Nutmegs, 105-110	@30
Pepper, Black	@18

Pure Ground in Bulk	
Allspice, Jamaica	@16
Cloves, Zanzibar	@50
Cassia, Canton	@22
Ginger, African	@25
Mustard	@75
Mace, Penang	@32
Nutmegs	@25
Pepper, Black	@18
Pepper, White	@32
Pepper, Cayenne	@32
Paprika, Spanish	@32

Seasoning	
Chili Powder, 15c	1 35
Celery Salt, 3 oz.	95
Sage, 2 oz.	90
Onion Salt	1 35
Garlic	1 35
Ponety, 3 1/2 oz.	3 25
Kitchen Bouquet	3 25
Laurel Leaves	20
Marjoram, 1 oz.	90
Savory, 1 oz.	90
Thyme, 1 oz.	90
Tumeric, 2 1/2 oz.	90

STARCH

Kingsford, 40 lbs.	11 1/4
Powdered, bags	03
Argo, 48 1 lb. pkgs.	3 75
Cream, 48-1	4 80
Quaker, 40 1	6
Gloss	
Argo, 48 1 lb. pkgs.	3 75
Argo, 12 3 lb. pkgs.	2 74
Argo, 8 5 lb. pkgs.	3 10
Silver Gloss, 48 1s	11 1/4
Elastic, 64 pkgs.	8 85
Tiger, 48-1	2 85
Tiger, 50 lbs.	04 1/2

SYRUPS

Corn	
Blue Karo, No. 1 1/2, 2 doz.	1 94
Blue Karo, No. 5, 1 dz.	2 70
Blue Karo, No. 10, 1/2 doz.	2 50
Red Karo, No. 1 1/2, 2 doz.	2 24
Red Karo, No. 5, 1 dz.	3 10
Red Karo, No. 10, 1/2 doz.	2 90
Maple	
Imt. Maple Flavor, Orange, No. 1/2, 2 doz.	2 75
Orange, No. 5, 1 doz.	3 90
Maple	
Green Label Karo, 23 oz., 2 doz.	6 69
Green Label Karo, 5 1/2 lb., 1 doz.	11 40
Maple and Cane	
Kanuck, per gal.	1 60
Sugar Bird, 2 1/2 lb.	9 00
2 doz.	
Sugar Bird, 8 oz.	12 00
doz.	
Maple, Purity, Gal.	2 50
Johnson Purity, 4 doz., 18 oz.	18 50

Sugar Syrup.	
Domino, 6 5 lb. cans	2 50
Old Manse.	
6, 10 lb. cans	10 40
12, 5 lb. cans	11 00
24, 2 1/2 lb. cans	12 00
24, 1 1/2 lb. cans	6 75
5 gal. jacket cans, ea.	8 15
36, 8 oz. bottles	5 75
24, pint bottles	7 25
24, 18 oz. bottles	7 50
12, quart bottles	6 50
Silver Kettle.	
6, 10 lb. cans	8 40
12, 5 lb. cans	9 15
24, 2 1/2 lb. cans	10 15
48, 1 1/2 lb. cans	12 00
5 gal. jacket cans, ea.	6 90
36, 8 oz. bottles	5 00
24, pint bottles	6 25
24, 18 oz.	6 50
12, quart bottle	5 50

Ko-Ka-Ma.	
6, 10 lb. cans	5 40
12, 5 lb. cans	5 90
24, 2 1/2 lb. cans	6 65
5 gal. jacket cans, ea.	4 25
24, pint bottles	4 50
24, 18 oz. bottles	4 75

TABLE SAUCES.

Lea & Perrin, large	6 00
Lea & Perrin, small	3 25
Pepper	1 60
Royal Mint	2 40
Tobacco	2 75
Sho You, 9 oz., doz.	2 70
A-1, large	5 75
A-1, small	3 25
Capers	1 90

TEA.

Japan.	
Medium	34@38
Choice	45@56
Fancy	58@60
No. 1 Nibbs	62
1 lb. pkg. Siftings	18
Gunpowder	
Choice	28
Fancy	28@40
Ceylon	
Pekoe, medium	33
Melrose, fancy	56
English Breakfast	
Congou, Medium	28
Congou, Choice	35@38
Congou, Fancy	42@43
Oolong	
Medium	36
Choice	45
Fancy	50

TWINE

Cotton, 3 ply cone	46
Cotton, 3 ply balls	46
Wool, 6 ply	20

VINEGAR

Cider, 40 Grain	22
White Wine, 40 grain	17
White Wine, 80 grain	22
Oakland Vinegar & Pickle Co.'s Brands	
Oakland Apple Cider	25
Blue Ribbon Corn	20
Oakland White Pickling	
No charge for packages.	

WICKING

No. 0, per gross	60
No. 1, per gross	85
No. 2, per gross	1 10
No. 3, per gross	1 85
Peerless Rolls, per doz.	45
Rochester, No. 2, doz.	50
Rochester, No. 3, doz.	2 00
Rayo, per doz.	80

WOODENWARE

Baskets	
Bushels, narrow band, wire handles	1 90
Bushels, narrow band, wood handles	2 00
Bushels, wide band	2 10
Marked, drop handle	75
Market, single handle	90
Market, extra handle	1 25
Splint, large	8 50
Splint, medium	7 50
Splint, small	7 00

Churns.	
Barrel, 5 gal., each	2 40
Barrel, 10 gal., each	2 55
3 to 6 gal., per gal.	16
Egg Cases.	
No. 1, Star Carrier	5 00
No. 2, Star Carrier	10 00
No. 1, Star Egg Trays	4 50
No. 2, Star Egg Tray	9 00

Mop Sticks	
Trojan spring	2 00
Eclipse patent spring	2 00
No. 2, pat. brush hold	2 00
Ideal, No. 7	1 35
12 oz. Cot. Mop Heads	7 50
16 oz. Cot. Mop Heads	3 50

Pails	
10 qt. Galvanized	2 35
12 qt. Galvanized	2 60
14 qt. Galvanized	2 90
12 qt. Flaring Gal. Ir.	6 75
10 qt. Tin Dairy	4 80
12 qt. Tin Dairy	5 40

Traps	
Mouse, wood, 4 holes	60
Mouse, wood, 6 holes	70
Mouse, tin, 5 holes	65
Rat, wood	1 00
Rat, spring	1 00
Mouse, spring	30

Galvanized	
Large Galvanized	8 50
Medium Galvanized	7 50
Small Galvanized	6 60

Washboards	
Banner Globe	6 00
Brass, Single	7 00
Glass, Single	6 75
Double Peerless	8 25
Single Peerless	7 50
Northern Queen	5 75
Universal	7 50

Window Cleaners	
12 in.	1 60
14 in.	1 95
16 in.	2 40

Wood Bowls	
13 in. Butter	5 00
15 in. Butter	9 00
17 in. Butter	13 00
19 in. Butter	25 00

WRAPPING PAPER	
Fibre, Manila, white	05 1/2
No. 1 Fibre	07 1/2
Butchers Manila	06 1/2
Kraft	09

YEAST CAKE	
Magic, 3 doz.	2 70
Sunlight, 3 doz.	2 70
Sunlight, 1 1/2 doz.	1 25
Yeast Foam, 3 doz.	2 70
Yeast Foam, 1 1/2 doz.	1 25
YEAST-COMPRESSED	
Fleischman, per doz.	28

Proceedings of Grand Rapids Bankruptcy Court.

Grand Rapids, Dec. 18.—On this day was held the first meeting of creditors in the matter of William L. Monroe, Bankrupt No. 2185. The bankrupt was present in person. Several creditors were present in person. Claims were approved and allowed against the estate of the bankrupt. The bankrupt was sworn and examined by the referee without a reporter. Frank V. Blakely was elected trustee and the amount of his bond placed by the referee at \$100. The trustee was instructed to investigate the value of the stock in trade and other assets in relation to the secured claims against such property. The first meeting was then adjourned no date.

On this day also was held the adjourned first meeting of creditors in the matter of Gray Iron Foundry & Furnace Co., Bankrupt No. 2164. The trustee was present in person. The president and secretary and treasurer of the bankrupt company were both present. Additional claims were allowed against the estate. The two officers of the bankrupt were sworn and examined before a reporter. An order was issued to the local branch of the bankrupt to account to the trustee for the property in its hands at the time of adjudication in bankruptcy. The first meeting was then adjourned no date.

On this day also were received the schedules, order of reference and adjudication in bankruptcy in the matter of Charles E. Van Patten, Bankrupt No. 2199. The matter has been referred to Benn M. Corwin, as referee in bankruptcy. The bankrupt is a resident of the city of Grand Rapids and is a clerk by occupation. The schedules list assets in the sum of \$100, all of which are claimed as exempt, and liabilities in the sum of \$2,477.84. From the fact that all of the assets are of questionable nature and claimed as exempt, the court has written for funds for the first meeting, upon the arrival of which the first meeting will be called and note of the same made here. A list of the creditors of the bankrupt—all located in Grand Rapids—is as follows:

Press	\$239.94
News	67.23
Herald	130.40
Gilbert E. Anderson	25.00
Elliot Printing Co.	30.00
Bixby Office Supply Co.	5.40
Taylor Typewriter Co.	15.00
Citizens Telephone Co.	28.69
Michigan State Telephone Co.	11.00
Peninsular Fire Insurance Co.	101.50
Heyman Co.	60.00
Albert Rooks	31.00
Frank T. Troszowski	45.00
Thompson & Co.	12.00
Canfield-Pearce Co.	59.75
Wurzburger's	10.93
Boston Store	6.71
H. H. Luton	23.00
Grombacher & Major	4.30
Kloet Patrick Moving Co.	12.00
Donovan Clothing Co.	19.00
Peter De Jong	12.00
Zalnea & Cooper	8.00
Peter Vandre zande	4.00
Jellie J. Vandermeer	5.00
Radcliffe Moving Co.	12.00
Travis Lumber Co.	30.70
Stekette & Sons	37.62
Grand Rapids Dairy Co.	5.71
Spears Lumber Co.	42.60
Dennison-Dykeman Co.	3.75
John G. Oom	2.40
Allen Starkenberg	2.80
Orva L. Beebe	12.00
Forbes Stamp Co.	4.00
Producers Fuel Co.	11.00
William F. Burns	30.00
L. D. Averill	60.00
F. F. Wood Motor Co.	41.66
Herman Fielstra	208.52
Decker & Jean	55.05
Charles H. Kage	574.20
Bert Berghuis	75.00
John L. Timmer	100.00
Grand Rapids Savings Bank	200.00

Dec. 19. On this day was held the first meeting of creditors in the matter of Edward M. Oleschak, Bankrupt No. 2192. The bankrupt was present in person and by attorneys, Knappen, Uhl & Bryant. C. V. Hilding was present for creditors. Various creditors present in person. Many claims were proved and allowed against the estate of the bankrupt. Frank V. Blakely was elected trustee of the estate and the amount of his bond fixed by the referee at \$500. The bankrupt was then sworn and examined without a reporter. The receivers report was accepted. The appraisal taken by the receiver was approved and allowed. Several petitions to reclaim property were considered and passed upon. An order was made that the trustee under the trust mortgage be allowed to file his claim for materials furnished and cash expended as a preferred claim and to share with labor claims in payment. The first meeting of creditors was then adjourned, no date.

Dec. 20. On this day were received the schedules, order of reference and adjudication in bankruptcy in the matter of B. Ray Ruckel, Bankrupt No. 2200. The matter has been referred to Benn M. Corwin as referee in bankruptcy. The bankrupt is a resident of the village of White Cloud and is a clerk. The schedules list assets in the sum of \$27,175, of

which \$250 is claimed as exempt to the bankrupt, and liabilities in the sum of \$18,030. The first meeting of creditors has been called for Jan. 3

The trustee was not present. The trustee's final report and account was approved and allowed. An order was made for the payment of administration expenses as far as the funds on hand will permit, there being no funds on hand for the declaration of any dividends to general creditors herein. There was no objection to the discharge of the bankrupt. The final meeting was then adjourned no date. The case will now be closed and returned to the district court.

Dec. 23. On this day was held the final meeting of creditors in the matter of Liberty Candy Co., Bankrupt No. 2179. The bankrupt was not present or represented. The trustee was present. Several creditors were present in person. Claims were allowed against the estate of the bankrupt. An order was made for the payment of administration expenses, labor claims and taxes as far as the funds on hand will permit. The final meeting was then adjourned no date. The case will now be closed and returned to the district court.

Dec. 23. On this day was held the final meeting of creditors in the matter of Louis H. Dolan, Bankrupt No. 2063. The bankrupt was not present or represented by attorney. No creditors were present. The trustee was not present. Additional claims were allowed against the estate of the bankrupt. An order for the payment of administration expenses was made and the same paid, so far as the funds on hand would permit. When the question of discharge of the bankrupt was considered it appeared that the bankrupt had concealed certain property in the way of rents accrued to him from concealed real estate and that upon order of the court to turn over the same he failed to obey, therefore his discharge as a bankrupt is not recommended and a certificate to the district judge to this effect will be made when the files are returned. The final meeting was then adjourned no date.

in the matter of William Van Beek, Bankrupt No. 2194, the funds for the first meeting have been received and such meeting will be held at the office of the referee on Jan. 2.

Dec. 26. On this day was held the first meeting of creditors in the matter of John S. Tyler, Bankrupt No. 2195. The bankrupt was present in person. There were no other appearances. No claims were proved and allowed. The bankrupt was sworn and examined by the referee without a reporter. It appears that the estate contained no assets over and above the claimed exemptions, an order was made confirming the exemptions to the bankrupt and closing the case as a no-asset case. The case will now be closed and returned to the district court. The meeting was then adjourned no date.

Some Things the New Year Has In Store.

Grandville, Dec. 26—New Year's day has been a marked date in American history. One of the greatest battles of the Civil War was begun on New Year's eve and lasted the better part of three days.

At Murfreesboro, Tennessee, General Rosecrans at the head of 45,000 Union troops met the rebel General Johnston commanding 60,000 disunionists and won a decisive victory.

The Union troops did not always go into winter quarters, but fell upon the foe, even in the dead of winter. It could not have been an easy job going into battle with frozen fingers and chilled feet, but war is inexorable in its demands and shows few favors.

There are few people now living who remember the cold New Years of 1864. The writer had occasion to remember, since it was on that day that his brother, a member of the Tenth cavalry, who had been at home on furlough, was summoned to join his regiment at Grand Rapids. He was conveyed to the State road seven miles away, near where the village of Grant now stands, where he connected with the Newaygo stage, on which he continued his journey back to the regiment.

That was one of the coldest days of the year, made memorable by severe cold down South among our soldiers.

The first day of the year is one for making new resolves, very few of which, however, are kept. Christmas having been passed so recently there is little disposition to make very much of this holiday, although there were always New Year dances in the pine-woods country and always enough to go to make it interesting.

The jingle of sleigh bells is even now occasionally heard, but as a day of hallooing rejoicing New Years has past and gone.

Christmas, New Year and Feb. 22

were the holidays fully observed among the pioneers. People took delight in going to balls, even though the distance to drive might, and often was, a score of miles.

Occasionally disturbances arose because of the whisky which someone was almost sure to provide for those who cared to indulge. However, most of the tavern proprietors had men on guard to look after the free guzzlers and take them in hand before they were primed for trouble.

At one New Year dance a one-armed Union soldier, just home from the front, staged a surprise party for a crowd of toughs who came for the purpose of cleaning out the "nigger stealers."

Single handed, he cleared the room of half a dozen drunken brawlers, knocking some of them so stiff it required the efforts of several men to bring them to their senses. After this they sneaked away and the dance went on undisturbed.

The year 1923 will bring much of good cheer to our citizens because most of the working people are employed at good wages. Strikes and rumors of strikes have passed, and the outlook is brightening with each passing day.

If the coal leeches and union labor thugs and walking delegates can be made to see light, there may be cause ere long for great rejoicing throughout the land.

There are those who think they can remedy every discomfort by Government legislation. Such people have learned nothing from experience; in fact, are iridescent dreamers who learn nothing and are forever inventing new theories for the betterment of the human family.

The good old law of supply and demand has no acceptance on the part of the modern new light fanatics who seldom see an inch before their nose.

Life is what we make it, not what this one or that says it ought to be. The life forces of this great Nation have been in jeopardy before now and the feeble yawns of those who find everything going to the dogs in government affairs will cut little figure in the general roundup.

The new year, which comes in with abundant promise, ought to be made the best, most prosperous year in the history of the Nation. Let every one resolve to do his duty and this era of prosperity can be brought about.

Farm prices are tending upward; in fact, are fully as high as is for the general good. Those farmers who have been able to hold back their marketing are now finding a profit in their selling.

The tremendous crush of Christmas shopping shows a clean and hopeful condition throughout the country. Santa Claus has had his hands full carrying presents to everybody under the flag of Uncle Sam. We are the one Nation in all the world which has enough of this world's goods and to spare, which fact alone speaks well for the future of our beloved country.

If the American people resolve that this new year shall be a prosperous and happy one, all the plottings and squabbles throughout Europe need have no alarms for them.

We, the people, are on deck, wide-awake to the best interests of America, and no wheedling foreign diplomats, nor sneaking reds can bring about trouble here at home.

Hail the glad New Year!

Stand fast for sobriety of thinking, of acting staying up the hands of our legislators, backing them strongly in every honest effort to give the nation proper laws which will stand for the many as against the bloc system of favoritism which has too long prevailed, and the close of the year 1923 will see the Nation on its feet again, prosperous and happy as never before in its history.

Old Timer.

We always hate those to whom we have been unjust.

BUSINESS WANTS DEPARTMENT

Advertisements inserted under this head for five cents a word the first insertion and four cents a word for each subsequent continuous insertion. If set in capital letters, double price. No charge less than 50 cents. Small display advertisements in this department, \$3 per inch. Payment with order is required, as amounts are too small to open accounts.

Wanted to Buy—About twelve or more chicken batteries, and also a small hand elevator. Address No. 995, care Michigan Tradesman. 995

Wanted—An experienced salesman to travel Central Michigan territory for Saginaw wholesale grocer. Address No. 996, c-o Tradesman. 996

Position Wanted—By capable all around man in men's wear or department store. Fourteen years experience. Box 44, Shepherd, Mich. 997

FOR SALE—Grocery stock and fixtures in St. Johns, Michigan. Inquire Judson Grocer Co., Grand Rapids, Mich. 998

Hotel For Sale—Thayer House, Ashley, Mich. All rooms heated, well furnished, electric lighted. Good location. Five lots. For further information write H. A. Thayer, Ashley, Mich. 999

For Rent—Two new stores, Flint, Mich., 19x60 ft. Steam heat. Fine location. W. T. Kelley, 1602½ N. Saginaw, Flint, Mich. 1

REBUILT CASH REGISTER CO., Inc.

Cash Registers, Computing Scales, Adding Machines, Typewriters And Other Store and Office Specialties. 122 N. Washington, SAGINAW, Mich. Repairs and Supplies for all makes.

CASH For Your Merchandise!

Will buy your entire stock or part of stock of shoes, dry goods, clothing, furnishings, bazaar novelties, furniture, etc. LOUIS LEVINSOHN, Saginaw, Mich.

PARTNER WANTED—Old established manufacturing business in St. Louis. This is no get rich proposition, but one of the best investments in St. Louis if you want a permanent, reliable business. \$20,000 or over required. Prefer man who is capable of taking entire charge of selling end of business. Address Box 694, care Central Station Post Office, St. Louis, Missouri. 988

For Sale—Moving away. I offer my home with ten (or more) acres of land, with buildings worth at least \$5,000, for \$6,000. Beautiful situation, on Dixie Highway. Just outside village of Plainwell. For particulars, address H. L. Bliss, Plainwell, Mich. 978

Pay spot cash for clothing and furnishing goods stocks. L. Silberman, 1250 Burlingame Ave., Detroit, Mich. 566

A. E. GREENE SALES CO. Merchandise Sales Specialists

Conducting complete closing-out, reduction and Business building sales for retail merchants anywhere. 216 E. Main. Jackson, Michigan

For Sale—Cash registers and store fixtures. Agency for Standard computing scales. Dickry Dick, Muskegon, Mich. 643

Wanted, Position—By experienced man, in either groceries or hardware. Capable of managing either. Best references. Address No. 991, care Tradesman. 991

For Sale—General stock in country town. Store doing good business. Buyer should have \$2,500. For further particulars address National Grocer Co., Cadillac, Mich. 958

CAFE—SUPER BARGAIN: ANNUAL BUSINESS \$40,000; ONLY CAFETERIA IN TOWN IN CENTRAL MICHIGAN. NEW EQUIPMENT. \$40,000 BUYS ALL. W. J. Cooper, Mt. Pleasant, Mich. 993

Wanted—Store fixtures. What have you in store fixtures you want to cash? Write A. L. Redman, Olney, Ill. 985

Have \$10,000 worth of deed land contracts on Royal Oak Improved property, exchange for merchandise. Mr. Lewis, 1561 Richton Ave., Detroit. 986

If you are thinking of going into business, selling out, or making an exchange, place an advertisement in our business chances columns, as it will bring you in touch with the man for whom you are looking—THE BUSINESS MAN.

For Sale—One Butterkist pop corn and peanut roaster, Holcomb & Hoke make. Latest type, nearly new, used three weeks. For price and particulars, write or phone W. M. Ackerman, 549 Pine Ave., N. W., Grand Rapids, Mich. Citz. 4294. 992.

DICKRY DICK THE SCALE EXPERT. MUSKEGON, MICH. 939

KWIT YOUR KICKIN

About business. Have an Arrow Sale by

THE ARROW SERVICE
Cor. Wealthy St. & Division Ave.
Citz. 62374 Grand Rapids, Mich.

For Sale—The grocery stock and fixtures of H. H. Colby, of St. Johns. Henry F. Farr, trustee, St. Johns, Mich. 952
A Good Drug Business For Sale—Owing to death of owner, I have a good drug store to offer at attractive price. Growing section Florida. Address No. 989, care Michigan Tradesman. 989.

For Sale—General stock, or stock and brick store building, in prosperous town of 1,400, center good farming community. Will invoice about \$4,000. Business on cash basis. Dwelling house included in purchase if desired. Address No. 990, care Michigan Tradesman. 990

SIDNEY ELEVATORS

Will reduce handling expense and speed up work—will make money for you. Easily installed. Plans and instructions sent with each elevator. Write stating requirements, giving kind of machine and size platform wanted, as well as height. We will quote a money saving price.

Sidney Elevator Mfg. Co., Sidney, Ohio



STRAIGHT
SIZE—

The Johnson
Original 10¢ Cigar

VAN DAM

MANUFACTURED BY
TUNIS JOHNSON CIGAR CO.
GRAND RAPIDS, MICHIGAN

THE JOLLY HEARTED VISITOR.

Since man, whether he realizes it or not, lives chiefly in a world of his own creation, in a world peopled with persons of his imagination whom he vainly believes identical in appearance and life with individuals with whom he comes into physical contact, to whom he talks and whom he hates or loves—since this is so, why should he decry the cult of the children's patron saint, who is unreal only because now he has no existence in accepted body form?

The original of this mysterious annual visitor was once as corporeal as any of us. It is true, very little is known of him except that he loved children and lived in Asia Minor. But this lack of definite knowledge only adds to his charm. It makes possible his metamorphosis into many forms and his appearance under many names. His heritage as the children's saint, as a saint outside all creeds and churches, is a magnificent one. Instead of abolishing him, we should most carefully preserve him and learn to appreciate more fully the generous spirit he represents.

As a purely legendary character Santa Claus is the most harmless in the category. His one mission is to add mystery to life, to teach open heartedness and love. He is the one ever-faithful friend of childhood. He always smiles. His reindeers always prance and dance.

Even if Santa Claus is not the most elevated conception that comes home to us at Christmastide, he reflects sufficiently the spirit of the Babe to inspire the thought that had the Christ as a child been given the task of creating a patron saint of childhood, he would have conceived and molded some such character.

WOOLEN GOODS MARKET.

Little change is observable in the wool situation. The results of the recent auction offerings in London and Australasia appear to show only one thing definitely. This is that the upward movement in prices has spent itself and that, while desired qualities may not be any cheaper in the near future, they are not likely to be higher. What recessions there have been recently have been in certain kinds of merino wool. Prices in this country follow fairly closely those for corresponding foreign wools, plus the 31 cents per pound duty. In this there is no pretense that any one except the domestic consumer pays the duty. It is perhaps noteworthy, in connection with the supposedly high cost of sheep raising in this country, that about 53 per cent. of all the sheep in the eleven Far Western States are grazed at least a part of the year in National forests. This is according to the report of the Forest Service of the Department of Agriculture. Woolen mills are still busy on Spring orders, but are preparing for the openings for Fall, which are expected within the next two or three weeks. Considerable curiosity is manifested as to what the prices, when made, will show. Some rise is, of course, expected. The question is how much. The general impression is that the main factor will be somewhat conservative at the start

in order to see how advances are received. Some orders for overcoatings continue to be received. The clothing outlook will be a little better defined after some clearing sales of suits are over. Women's wear is showing some progress.

HUMAN ELECTRICITY.

Everybody is familiar with static electricity. One rubs the cat's fur the wrong way, and gets a little shock. The cat, however, must be a dry cat. Or one walks across a carpeted floor on a dry winter's day and then touches a radiator or some other metal object; whereupon there is a perceptible discharge from the body. It is said that some folks can light the gas in that way.

Anyhow, while sparks produced in this manner are ordinarily harmless, they are under some circumstances a source of serious danger. They cause a great many accidents in gasoline distilleries, explosive factories, flour mills, dry cleaning establishments, cotton-gins and threshing machines.

The National Association of Dyers and Cleaners is now undertaking an active campaign to eliminate fires from this source. Inasmuch as appreciable charges of static electricity can be produced only when the surrounding air is very dry, the most effective prevention is to dampen the atmosphere of factory rooms by injecting steam. This is on the authority of the United States Bureau of Standards, which suggests, as another precaution, the connecting of all metal parts of machinery together by wires.

SLAVERY AND THE KU KLUX.

It is a matter of surprise and perplexity to many loyal citizens to learn that apparently educated, moral, enlightened, even Christian persons have joined the Ku Klux Klan. It seems incredible, unless it is due to lack of discrimination between the upright and patriotic principles announced by the Klan and their cowardly, masked, indefensible methods of action. To those who join it the end must seem to justify the means.

It would be well, however, to remember the words of Abraham Lincoln when he said: "No man is good enough to govern another man without that other man's consent." Whoever attempts to do this develops a lust for power and eventually becomes unjust, arrogant, and tyrannical.

High Grade Goods Count Against Low Prices.

Said a successful manufacturer: "I have always been especially earnest in having dealings clearly defined, fair and honorable; whether they are with employees or the trade; in working energetically and in entire harmony with the legitimate wholesale trade, either singly or collectively in their associations. My occupation has been one of many hardships, long working hours and only moderate returns, but I have always adhered to the belief that in the long run high grade goods will count as against low prices."

The difference between the service a salesman gives and the service he could give may be the difference between a good and a poor salary.

Personal Glimpses of Philip D. Armour.

For many years in the early days of the Tradesman I visited Chicago every Thursday. Armour & Co. then had their office at 205 La Salle street. Mr. Armour had a personal office not to exceed ten feet square at the right of the entrance to the main office. All the furniture in his office was a desk and two chairs. There were no pictures on the walls, but directly over his desk was this inscription.

"Say little of what you have done

"Say nothing of what you intend to do"

It was Mr. Armour's custom in those days to walk from his home to the office—sometimes all the way, if the weather was pleasant and his strength did not flag. His driver followed along the curb with the family carriage, ready to pick him up instantly on a signal from the pedestrian.

Mr. Armour prided himself on being at his office at 7 o'clock every morning. If he found any of his employees there ahead of him, it pleased him greatly and as soon as such punctuality became a habit with any regular employee, Mr. Armour marched over to his desk and handed him his personal card with the request: "Go over to Blank's across the street, and get a new suit of clothes. This card will be your authority to have the clothes charged to me." It was a tradition of the office that \$40 was the limit in a case of this kind. One young man was so unfortunate as to think he could "spring the old man" and ordered a \$120 suit. The invoice came in in due time and was placed on Mr. Armour's desk. Mr. Armour approached the young man with the enquiry:

"Did you get your clothes?"

"Yes," was the reply.

"Is this the invoice for the clothes?"

"Yes."

"Is the amount correct?"

"Yes."

"All right," said Mr. Armour, as he turned away.

"Anything wrong with the invoice?" enquired the young man.

"No," remarked the sturdy old millionaire; "but you know I am a good judge of hogs."

On one occasion I met Mr. Armour coming out of his office as I was going in to call on him. He said I was the man he was looking for, because on a previous call I had told him I had never visited Armour Institute, which was one of the first manual training schools established in the West. He was just leaving for the Institute and I gladly accompanied him. One of the first things which attracted my attention was a table around which white, colored, Japanese and Chinese boys were grouped.

"I see you do not draw the color line here," I remarked to Mr. Armour.

"No," he replied, we settled that question in the early days of the institution. We had a white boy here from one of the Southern cities and it so happened there was a colored boy in the same class with him. One morning a distinguished looking gentleman put in an appearance and remarked to Dr. Gonsauls, the superintendent:

"Dr. Gonsauls, this will not do. You have a colored boy in my boy's class."

"Not any more," remarked Dr. Gonsauls. "We had an examination here yesterday. The colored boy goes up one class and your boy goes down one class, so they will be two classes apart."

"The Southern gentleman accepted the situation philosophically," said Mr. Armour, "and frequently visited the Institute for two or three years. When the colored boy graduated from Armour Institute, he was asked by the white boy's father to take general charge of a manual training school in the city where the Southern gentleman lived—a school he founded and supported as long as he lived. When he died he left sufficient endowment to maintain it forever."

I have known many millionaire business men in my day, but I never knew one who was more approachable, more amiable or more replete with the milk of human kindness than P. D. Armour.

E. A. Stowe.

Restaurant American.

"Scrambled eggs," ordered Louis J. Koster at a restaurant the last time he was in Detroit. "Milk toast," murmured a brother traveler, who was not feeling well.

"Scramble two and a graveyard stew," sang the waitress with the titian hair.

"Here," corrected the second man. "I want milk toast."

"You'll get it, buddy," replied the girl. "That's what they call milk toast in Pittsburg, where I worked."

The two travelers held a conference and decided to "put one over" on the "fresh young thing" from Pittsburg. The first one wanted a glass of milk and the second one a cup of black coffee.

When the girl appeared to put a "set up" of the restaurant artillery in front of the men, the second traveler gave the following order:

"A bottle of lacteal fluid for my friend and a scuttle of Java with no sea foam for me."

"Chalk one an' a dipper of ink," shouted the girl. She didn't even smile.

Hides, Pelts and Furs.

Hides	
Green, No. 1	11
Green, No. 2	10
Cured, No. 1	12
Cured, No. 2	11
Calfskin, green, No. 1	15
Calfskin, green, No. 2	13½
Calfskin, cured, No. 1	16
Calfskin, cured, No. 2	14½
Horse, No. 1	4 00
Horse, No. 2	3 00
Pelts.	
Old Wool	75@1 00
Lambs	50@1 25
Shearlings	50@1 00
Tallow.	
Prime	@7
No. 1	@6
No. 2	@5
Wool.	
Unwashed, medium	@3½
Unwashed, rejects	@30
Unwashed, fine	@35
Furs.	
Skunk, No. 1	3 00
Skunk, No. 2	2 00
Skunk, No. 3	1 00
Skunk, No. 4	50
Mink, Large	7 00
Mink, Medium	5 00
Mink, Small	3 50
Raccoon, Large	5 00
Raccoon, Medium	3 50
Raccoon, Small	2 50
Muskrats, Winter	1 50
Muskrats, Fall	1 00
Muskrats, Small Fall	50
Muskrats, Kitts	10



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ASK YOUR JOBBER FOR

Hart Brand Canned Foods

HIGHEST QUALITY

Our products are packed at seven plants in Michigan, in the finest fruit and vegetable belts in the Union, grown on lands close to the various plants; packed fresh from the fields and orchards, under highest sanitary conditions. Flavor, Texture, Color Superior.

Quality Guaranteed

The HART BRANDS are Trade Winners and Trade Makers

Vegetables—Peas, Corn, Succotash, Stringless Beans, Lima Beans, Pork and Beans, Pumpkin, Red Kidney Beans, Spinach, Beets, Saur Kraut, Squash.

Fruits:—Cherries, Strawberries, Red Raspberries, Black Raspberries, Blackberries, Plums, Pears, Peaches.

W. R. ROACH & CO., Grand Rapids, Mich.

Michigan Factories at
HART, KENT CITY, LEXINGTON, EDMORE, SCOTTVILLE, CROSWELL, NORTHPORT

WHEN WINTER COMES



GUARD YOUR HAULING COSTS

COLD weather imposes new operating conditions on your trucks and automobiles. These must be met if your machines are to deliver maximum service. Nearly all makes and types of engines require a lighter grade of Polarine Oil in winter than in summer.

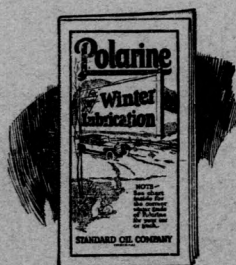
Heavy oil congeals in cold weather and does not flow easily through the lubricating system. Unless the correct winter grade of oil is used, some parts of your engine may operate without oil until the heat from the engine causes it to flow readily. Scored cylinders, burned bearings and a host of other damages result when this condition occurs.

Not only do you pay for these repairs, but while they are being made you lose the time of the machine and the driver as well.

If you would guard your hauling costs, use Polarine. It is made in four grades—Medium Light, Medium Heavy, Heavy and Extra Heavy, one of which lubricates correctly your machine during cold weather.

Do not rely on hearsay or the judgment of those not qualified to select this correct grade. Remember there is only the right grade and the wrong grade of lubricating oil—there is no such thing as a second best grade.

Consult the latest Polarine Chart of Recommendations, which our lubricating engineers have compiled in co-operation with manufacturers of automobile engines. This chart is displayed by all Standard Oil Company (Indiana) agents and most Polarine dealers. It will be sent you free on request.



STANDARD OIL COMPANY

(INDIANA)

937 S. Michigan Ave.

Michigan Branches at Detroit, Saginaw, Grand Rapids

Chicago, Illinois