Forty-first Year

GRAND RAPIDS, WEDNESDAY, JUNE 18, 1924

Number 2126



THEREFORE, when we build, let us think that we build for ever. Let it not be for present delight, nor for present use alone, let it be such work as our descendants will thank us for, and let us think, as we lay stone on stone, that a time is to come when those stones will be held sacred because our hands have touched them, and that men will say as they look upon the labor and the wrought substance of them, "See! this our fathers did for us."

ed John Ruskin 20

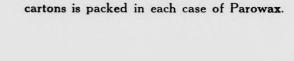
Now is the time to order Darowax

▼USCIOUS strawberries, ripe red cherries and delicious, juicy raspberries will soon be tempting the housewife to prepare for her spring canning. She will count her jars and glasses and look to her supply of sugar and Parowax. For she knows that to keep her favorite preserves properly, she must use Parowax to seal the containers. It keeps the air out and the flavor in.

For many years now, Parowax has been necessary for her preserving. It does away with the troublesome strings and paper caps, which did not protect even from the dust, much less the air. It seals air tight, every kind of jar. Parowax assures her that her fruits will be as good, when opened, as the day when they were canned.

You will find that the demand for Parowax is steady during the canning season. Every package you sell adds to your profits.

Now is the time to order it, so it will be on hand when the fruit starts to ripen.



One of these two color counter display



910 S. Michigan Avenue

Chicago, Illinois

Michigan Branches at Detroit, Grand Rapids and Saginaw



ICHIGAN RADESMAN

Forty-first Year

GRAND RAPIDS, WEDNESDAY, JUNE 18, 1924

Number 2126

MICHIGAN TRADESMAN

(Unlike any other paper.)
Frank, Free and Fearless for the Good
That We Can Do. Each Issue Complete in Itself.

D VOTED TO THE BEST INTERESTS OF BUSINESS MEN. Published Weekly By

TRADESMAN COMPANY Grand Rapids

E. A. STOWE, Editor.

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Three dollars per year, if paid strictly advance. Four dollars per year, if not paid in

Four dollars per year, it is advance.

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Extra copies of jurrent issues, 10 cents; issues a month or more old, 15 cents; issues a year or more old, 25 cents; issues five years or more old 50 cents.

Entered Sept. 23 1883, at the Postoffice of Grand Rapids as second class matter under Act of March 3, 1879.

CANNOT BE ENFORCED.

The Argentine republic recently abolished work for everybody who had toiled twenty-five years. This was accomplished by means of a general pension law. The new law became effective April 1. Whether there was any significance in the date for starting the pensions it has not been ascertained. However, the law provided that every one in the country, citizen or foreigner, who had done a quarter of a century of work in any capacity and for any one, including himself, was entitled to a pension on which he could live the rest of his life. It was estimated that it would mean payments of Government funds to 500,000 persons in the first month.

Referring to the pension plan as half-baked legislation which proved to be too raw for acceptance by any part of the population, the Manufacturer, published by the Manufacturers' Club,

The aggressive antagonism which it aroused among all who were affected by it—employers and employees alike culminated a general strike and lockout.

There was a complete stoppage of every form of industry and commerce throughout the country, and a large part of the urban population was threatened with starvation.

What adjustments have been or will be made we are unable to record, but it is clear that the law cannot be enforced in anything like its present form, and it seems to be more than probable that the entire project, never feasible, will be aboutdoned because of feasible, will be abandoned because of its obvious impracticabilities.

PREDICTING THE UPTURN.

Whenever business becomes quiet, says one onlooker, we have an illustration of the old saying that hope springs eternal. The professional optimists begin to predict the upturn, and they invariably tie it up with something that is going to happen in the immediate future. Thus we were told that the next law would bring the revival; then that the bonus bill, by

increasing the purchasing power of the ex-service men, would start the revival and, now, that the nomination of Coolidge-which has long been a foregone conclusion-will start it. If the present quietness should continue during the summer we shall be told first that cooler weather will start the revival, and then that the November election will start it, and so on.

Argentina has held aloof from the League of Nations since its first assembly in 1920. Upon that occasion the Argentine delegates proposed an amendment to the Covenant providing for the immediate admission of all the world's nations including Russia and Germany. The time not being ripe for such action, the amendment was rejected; whereupon the Argentine delegates, with truly Latin pride and hauteur, packed their trunks and departed. It was immediately stated, and several times reiterated, that Argentina had withdrawn from the League. This was, of course, entirely untrue; but Argentina did stay away from the next three sessions of the Assembly and, withal, failed to pay her dues. Meantime, she had the pleasure of seeing other Latin-American nations play important parts in League affairs, with a consequent heightening of their prestige. Argentina has now thought better of the matter. She has paid all her back dues and is expected to be among those present at Geneva in September. The United States seems able to stand aloof; there are few other countries in the world that can afford

Settlement of the momentous question of just how the Democratic convention to be held in Madison Square Garden, New York, shall be classed came very near holding up the convention indefinitely. The question arose when electrical union No. 1, the theatrical electricians, insisted that the convention should be classed as a show and should be under their jurisdiction. Electrical union No. 3, composed of ordinary electricians, maintained that the convention was not a show. Naturally, all the men working on the job had to stop to argue the question out. Perturbed members of the New York Democratic National convention committee joined in the dispute and the meeting became more animated than the Republican convention at Cleveland. The crafty advice of the building trades council was sought. After twenty-four hours of deliberation these experts, unable to decide, effected a compromise. Both sides are to go back to work and settle the question officially after the convention adjourns. By that time everybody will know whether this particular convention is a show or not.

London's "outlaw strike" on the underground railways immediately was dubbed by the labor unions as communistic. The leaders of the strike, however, deny the allegation. are simply taking this means of protesting because they have not profited as they expected by the labor party victory. "We had visions of great things coming," said one of them, "when our representatives in Parliament took over the reins of government. We did believe that they would put service before self and that they would consider our well being of far more importance that the fit of a levee suit; but our eyes are now open. We are not communists, but simply workingmen who have been disillusioned of the picture of heaven-on-earth that was painted by our leaders less than a year ago." Such is the usual fate of those that believe in political panaceas. These disillusioned ones confuse mere political position with absolute rule; they forget that the essence of democratic government, of all government, is compromise. The error is common.

The United States Treasury has decided that, in one respect at least the war is over. That is that money is as cheap as it was in 1913. The June financing requires borrowing to the extent of about \$150,000,000, and Treasury certificates will be issued to run from June 16 to December 15, with interest at 23/4 per cent. This return to the pre-war rate is made possible partly by the following of a sound financing system, under the guidance of Secretary Mellon. It is also, however, made possible by the cheapness of commercial money brought on by a widespread lack of demand. The general let-down in commercial and industrial development that usually accompanies a Presidential year began much earlier this time because the campaign began earlier-with the Congressional investigations. Money has piled up in banks and the Treasury is able to take advantage of its plenitude by paying a low price for what it has to borrow.

Such assurances of friendship between Japan and the United States as were voiced by the Japanese High Commissioner, Kengo Mori, in a newspaper interview last Saturday are most encouraging. As an eminent financier, Mr. Mori speaks for the more thoughtful part of his people. Temporary irritation over the immigration incident he admits, but he sees no alarming effects, either political or economic. "We have many persons who get excited, just as you have," he says with courteous frankness. "Some individuals," he adds, "have peculiar ways of expressing themselves." Sure-

ly Mr. Mori cannot be referring to any of our august Senators. But his attitude is correct. The two nations should ignore the trouble makers on either side and solve their problems upon the basis of the friendship that has existed between them ever since the day that Commodore Perry delivered President Fillmore's invitation to Japan to open her ports to the world.

If the officials of the big baseball leagues would pay some attention to the vicious practice known as "dusting his bean off" such disgraceful scenes as that which recently occurred on the baseball field at Detroit would not take place. There is neither skill nor sportsmanship in driving a batter away from the plate by throwing a baseball at his head. The natural desire of an athlete, professional or amateur, is to show his courage, and this has led to a number of serious injuries due to the victim's standing up to the dusting-off process. The remedy would seem to be simple enough. Every umpire knows when a pitcher is resorting to dusting. If the umpire either put the pitcher out of the game or gave the batter his base the managers of the teams would be the first to bar the objectionable prac-

It is not the question of reparations that distresses Berlin-it is the absence of beer. The Germans could contemplate with equanimity the shelling of cathedrals or the ravages of submarines, but the loss of the daily dozen from the braeuhaus is a cruel and unusual punishment too awful to contemplate-a real atrocity. Somehow the rest of the world declines to weep with the beerless burghers of the German capital. Too much beer was one of the things that was the matter with the Reichstag. Probably the supporters of the "Youth" movement in Germany are right in their belief that German psychology would be less notoriously defective were German beer and sausages less abundant.

Flag day is more than a perfunctory occasion. It is an expression of a new appreciation of the blessing of liberty. This larger realization of what we owe to those who won this priceless possession for us is one of the beneficial results of the war. A few years ago no one in this country thought of removing his hat as the flag passed by. Its significance was taken for granted. The kaiser's war gave us the habit of showing our respect for the colors and what they stand for by a definite act. It also made us feel more keenly the value of the Constitution and of the political organization it set going. Developments in Europe since the war have only deepened that feeling.

VOTED THE BEST EVER.

Thirty-first Meeting of Grand Council, U. C. T.

The thirty-first annual session of the Grand Council of Michigan, United Commercial Travelers, goes down in history as the best in point of attendance. Promptly at 9 o'clock Friday morning Grand Counsellor George E Kelly rapped the gavel and pronounced the meeting officially open by introducing W. J. Sullivan, of Chicago, Supreme Counsellor. Brother Sullivan was doubly welcome from the fact of his being a former Michigan man. Responding to the opening address of Supreme Counsellor, the key to the city of Battle Creek was given the United Commercial Travelers by Mayor C. C. Green, who heartily welcomed the delegates. Grand Counsellor George E. Kelly then appointed the following convention committees:

Credential Committee—P. E. Larrabee, Grand Rapids; E. G. Wood, Jackson; C. E. Verbeck.

Charities and Dispensation—J. D. Lyons, Owosso; J. E. Lyons, Muskegon; C. J. Mellon, Detroit.

Sample Case—A. F. Rockwell, Grand Rapids; E. R. Carroll, Port Huron; J. E. Schoonberg, Escanaba. Jurisprudence—J. Q. Adams, C. F. Spaulding and Vern Wilson, all of Battle Creek.

State of the Order—E. A. Welch, Kalamazoo; T. F. Burton, Detroit; W. W. Brainard, Adrian.

Necrology—E. A. Dorman, Saginaw; Glenn Powers, Lansing; F A. Cooper, Hillsdale.

Immediately upon reconvening after lunch W. L. McManus, of Petoskey, presented the Grand Counsellor station with a beautiful boquet of flowers with the compliments of the Michigan State Hotel Association.

H. Wm. Klare, of Detroit, President of the Michigan State Hotel Association, was unable to come to Battle Creek, as was his intention, to greet the traveling men in the name of the Michigan State Hotel Association and to assure them of the hearty co-operation that is now working through the two organizations, being largely brought about by the work of committees of the two organizations.

A telegram, which was received by John D. Martin, chairman of the hotel committee of the Grand Council of Michigan, was here read and put in the minutes of the meeting.

The annual reports of George E. Kelly, Grand Counsellor; Morris Heuman, Grand Secretary, and Ben Mercer, Grand Treasurer, were read, approved and put on file.

Many resolutions were introduced into the Grand Council meeting, stating the wants of the U. C. T. and were all of vital importance. These resolutions were all adopted.

In the absence of Grand Past Counsellor H. D. Vaughn, who was unable to attend, Past Grand Counsellor A. G. MacEachron took his place at the Grand Past Counsellor's station during the meeting.

Grand Secretary Heuman was authorized to attend the convention of the Supreme Council, his entire ex-

penses to be paid by the Grand Council of Michigan.

The election of officers were as follows:

Grand Counsellor—C. C. Carlisle, Marquette.

Grand Past Counsellor—George E. Kelly, Kalamazoo,

Grand Secretary—Morris Heuman, Kalamazoo. Grand Treasurer—Ben F. Mercer.

Saginaw.
Grand Junior Counsellor—Fred J.

Fenske.
Grand Conductor—L. V. Pilkington.

Grand Page—Burt Rutherford.
Grand Sentinel—A. H. Brower,
Jackson.

The executive committee was elected to succeed themselves.

The following delegates and alternates were then appointed to attend the Supreme Council meeting, which opens in Columbus June 24:

Delegates—C. C. Carlyle, Marquette; George E. Kelley, Kalamazoo; M. G. Halloran, Detroit; Lon Burch, Detroit; E. A. Welch, Kalamazoo; H. R. Bradfield, Grand Rapids; A. G. MacEachron, Detroit; W. S. Burns, Grand Rapids; John Hitch, Battle Creek.

Alternates—A. W. Stevensen, Muskegon; John Murray, Detroit; H. D. Ranney, Saginaw; Mark Brown, Saginaw; C. C. Starkweather, Detroit; William Kelley, Jackson; Jos. E. Burtless, Marquette; O. D. Gilbert, Saginaw; W. F. Tracy, Flint.

The officers were then conducted to the Supreme Counsellor's station and Supreme Counsellor, W. J. Sullivan, in a very impressive service, installed the newly elected officers to their respective stations.

Grand Counsellor C. C. Carlyle then appointed the following committees for the ensuing year:

Legislative Committee—D. J. Riordan, Chairman, Lansing; L. J. Burch, Detroit: W. S. Lawton, Grand Rapids.

Railroad and Transportation—J. N. Riste, chairman, Battle Creek; J. A. Schoenburg, Escanaba; W. L. Mc-Manus, Petoskey.

Hotel, Bus and Baggage—John D. Martin, chairman, Grand Rapids; E. C. Spaulding, Flint.

Promptly at 5 o'clock Grand Counsellor Carlyle brought by a rap of the gavel to a close one of the most successful meetings ever held by the Grand Council of Michigan and the travelers then went to their respective hotels and, with the ladies, formed a grand parade to the assembly hall of the Kellogg Post Toasties plant and there enjoyed themselves with one of the finest banquets that has been served in a great many years. Before journeying to the ball room they were entertained with speeches by the following: J. F. O'Brien, J. L. Kellogg, George E. Kelly, C. C. Carlyle and John I. Gibson. After the banquet they went down to the beautiful ball room to enjoy dancing. During the intermission at 11 o'clock they were entertained with a solo by Miss Lela Fisher Hyland and by Miss Esther Martin, daughter of Grand Past Counsellor J. D. Martin and Mrs. Martin, of Grand Rapids, who gave a very difficult eccentric clog, responding to an

enchore. She was given a very beautiful corsage boquet of roses and sweet peas.

Saturday morning there were the usual ball games and festivities and as the different members and their families prepared to leave for their homes they all decided they had had the best time ever enjoyed at a Grand Council meeting and evidently there were more out of town United Commercial Travelers registered than at any previous convention.

Notes of the Meeting.

Perry Larabee, Past Senior Counsellor, of Grand Rapids, was not quite as active as he was in Flint last year.

Past Grand Counsellor A. G. Mac-Eachron, of Detroit, responded to the usual amount of "fake paging" around the hotel.

Gilbert Moore, Senior Counsellor, of Grand Rapids Council, assumed his usual dignity throughout the meeting.

John Murray, of Detroit Council, No. 9, was the only man present who could boast of the honor of attending every Grand Council meeting of the State of Michigan, including the thirtyfirst annual session; John D. Martin took next honors, having attended twenty-nine Grand Council meetings.

Art Borden had a very good time at the convention. Art said he would like to have had a long white apron.

Past Grand Counsellor W. S. Lawton had the usual smile and hearty handshake, and Allan Rockwell got uneasy because he wanted to get back to his cottage.

Thursday evening a report flew around the Post Tavern that Grand

Past Counsellor John D. Martin had taken very ill at a meeting of the hotel committee. This report flew like wildfire and was largely exaggerated. It was a fact, however, that something Mr. Martin ate for supper didn't agree with him. The meeting was adjourned until Friday morning. He was, however, at both morning and afternoon sessions on Friday.

Our good friend, Carl H. Montgomery, manager of the Post Tavern, presented the ladies with boquets of roses, which were placed in their rooms while they were on a drive around the city Friday afternoon.

Starting with Thursday evening the ladies were entertained with a reception "on the bridge" of the Post Tavern and the ladies auxiliary of Battle Creek is to be highly complimented on the way they entertained the visiting ladies. There was something doing every minute.

A Misleading Opening.

Muriel, who was a very matter-offact sort of young person, not long ago received a proposal of marriage from a man whom she had looked upon more as a brother than as a lover.

"Muriel," he began, "you know I have always turned to you; that I have always thought of you. May I—that is—would you consent—oh, hang it, Muriel will you be my wife?"

"What a start you gave me, Clarence," said Muriel at last. "Do you know I thought from your manner that you were going to ask me to lend you some money?"

BEECH-NUT PEANUT BUTTER



Sales of Beech-Nut Peanut Butter always respond to your selling and advertising efforts. Preferred by discriminating people everywhere.

Counter and window displays will stimulate the turnover on this nationally advertised product. Write for our attractive display material.

BEECH-NUT PACKING COMPANY 'Foods and Confections of Finest Flavor'

CANAJOHARIE

NEW YORK

Personal Tribute To the Late Dr. W. J. Beal.

At the meeting of the M. A. C. Alumna Association, held at East Lansing last Saturday, Hon. Charles W. Garfield presented the following tribute to the memory of the late Dr.

It is a pleasant duty to pay a tribute of respect in this assemblage of Michigan Agriculture College lovers to the man who was first my teacher, then my employer, then my associate in horticulture and forestry and a copartner in many undertakings for our commonwealth of Michigan and also my friend and counsellor.

One day a few weeks ago, two

One day a few weeks ago, two friends were installing a beautiful lawn fountain and bird bath at my home as to the work with spade and level and trowel and wrenches in completing the work. To one of them I said as he with deftness handled his trowel, "You must have learned to do this kind of work as a concernitant of your relawork as a concomitant of your relation to masonry," and he said, "Oh, no, I appreciate all that masonry has done for me, but I am just practicing what our good old teacher, Dr. Beal, taught me when I was under his tuition

A few moments later while we were standing there, a telegram was handed me from Ray Baker, announcing the death of Dr. Beal and the date of his burial.

This conversation immediately im-

This conversation immediately im-This conversation immediately impressed me with the wonderful work accomplished in a long life-time by Dr. Beal. Multiply this incident by all the States in the Union, and then multiply that by the M. A. C. men who are scattered throughout each state in our country, and what more perfect tribute could you have to the influence and usefulness of this masinfluence and usefulness of this mas-

As we here contemplate this life and our hearts beat a final note of parting, we involuntarily formulate the question, "What next?" Altho we know there will be no reply from the other side; but every believer in the creative energy we call God the Father has an answer that satisfies his heart built into his spirit by a divinity that fash-ions our faith.

The broad experience, intelligent and beneficent service through a long and versatile life will be given an unhampered opportunity to express itself in a world without end, and upon this faith we base our prayer of thanksgiving for our beloved Dr. Beal.

As we pause for a moment from the manifold duties of life to render hommanifold duties of life to render homage to this unusual personality that has made such a lasting impression upon each one of us and upon the College we love, and review in our minds the wonderful equipment of Dr. Beal and his life of intelligent service, the thought dominates my own mind, and Lam happy in carrying it on to the thought dominates my own mind, and I am happy in carrying it on to you, as we together pay this last tribute of love and respect to the friend who has enriched and blessed our lives, that there are two things which can be recalled with distinctive pleasure as connected with this unusual span of life.

For years I enjoyed the perfect freedom of entry to Dr. Beal's home upon the College campus. In this beautiful privilege I absorbed in a most effective way the solution of one factor of the greatest problem presented to be a solution of the greatest problem pre way the solution of one factor of the greatest problem presented to humanity—"how to live together." I doubt if Dr. Beal himself every fully appreciated the influence of the loyalty and devotion of that home circle and the sweetness of that communion as an inspiration to his best effort. The charm of that home atmosphere sent him on all of his missions of service with a song in his heart, and any tribute that I might pay to Dr. Beal should include an emphasis upon the should include an emphasis upon the

beautiful character and devoted life of Hannah Beal.

of Hannah Beal.

My second thought attaches itself to a peculiar feature of Dr. Beal's character, his pride. I do not refer to creature satisfaction expressed in the honors heaped upon him by various organizations and educational institutions nor again to his accomplishments in his wide range of service in fashioning measures that have produced beneficent results, but rather his pride in the men who have been for a period under his tuition, and have "carried on" in a way that has always been a delight to his heart, so that his messages have been nobly and effectively passed on in a generous way to genpassed on in a generous way to generations of mankind.

His declining years were mellowed and enriched by the record of the achievements of the men who have in achievements of the men who have in unstinted measure expressed in kindly loving messages their obligation to him for the germ of usefulness he had implanted in their minds and hearts. In the impress of this life we admire, we note a three-fold emphasis that we can well contemplate.

First: the importance of a definite purpose in life and career based upon a desire to render the best possible service.

Second: the choice of the method in Second: the choice of a method in our tastes and enable us to make the element of enthusiasm an important

Third: the utilization to the fullest extent possible of the best the good Lord has implanted in us and making

Lord has implanted in us and making this the supreme test of our loyalty and devotion to a clearly defined ideal. One final thought occurs to me as a sweet and beautiful illustration of what may come to a man in the decline of life whose tastes and philosophy fit him for the realization of the hope that is in us all to have a decline of life that shall enable us to say with each succeeding day, "this is the best of all."

Establishment of New Auto Freight Line.

Onaway, June 17—H. Dean and Sons are the proprietors of the auto freight line between Onaway and Alpena, making daily trips. This service is patronized by practically every merchant in our city and they report it to be a great convenience, as well it to be a great convenience, as well as a saving in time. On the majority of the freight the rates compare fav-orably with rail service, but in the mat-ter of fruit and vegetables the saving is quite pronounced and enables the dealer to offer fresh products daily. Fruit from the Carrol Fruit Co. constitutes a good portion of the shipments, while the National Grocery Co. is also a big contributor. Loads going East are made up of lumber and household goods and it is probable that extra conveyances will soon be needed. As soon as the fruit harvest begins Mr. Dean expects to establish lines West running to the fruit hele of far. Mr. Dean expects to establish lines West running to the fruit belts as far as Traverse City. The prospects bid fair for a bumper apple crop around Onaway this fall. Now bring on your canning factory; that's what we want. Just as soon as a market can be established for our fruit there will be tablished for our fruit there will be no limit to the quantity which will be raised. Michigan is coming to the front as a fruit state and all we need is standardizing. The quality will take care of itself and soon establish a reputation that will be Nation-wide. In addition to the established freight service above mentioned there is also a daily auto by the line requiring the trees. Alpena and Cheboygan arriving in our city at 9:30 a. m. and returning at 2 p. m. This is a great convenience to the traveling public in view of the fact that train service is not suited to the requirements of the majority of them. requirements of the majority of traveling salesmen. Squire Signal.

Every last one of us must be a pub-

The Smiling Grocer-

Yes — he is scarce, but when you do find one that is—why he's just naturally cashing in on it, that's all—

We also know that there are just lots of things to drive away the smiling habit from the average grocer-such as confusion in orders, clerks' mistakes, cranky customers, spoilage, high prices, (for which he must bear the criticism) and operating expenses.

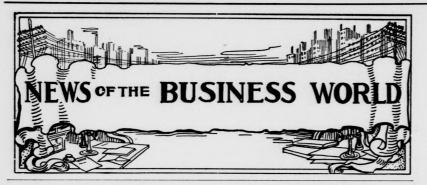
Handling Quaker products exclusively will do away with a lot of these troubles.

Worden GROCER COMPANY

Grand Rapids

Kalamazoo-Lansing-Battle Creck

The Prompt Shippers.



Movement of Merchants.

Ann Arbor—Investment Associates Inc., has increased its capital stock from \$10,000 to \$50,000.

Grand Rapids—The Peerless Furniture Co. has changed its name to the Anway-Peerless Furniture Co.

Fowler—Fox Bros. have installed a modern plate glass front and new entrance to their hardware store.

Shiloh—Egbert J. Comstock lost his store building and stock of general merchandise by fire June 12.

Monroe—Frank Taylor has leased the Diekman building and will open a billiard parlor and cigar store July 1.

Kalamazoo—John A. Steketee, who has conducted a dry goods and grocery store here for the past 36 years, died at his home June 11.

Lansing—Peter Angles and Thomas Lagios have opened a restaurant at 335 South Washington avenue under the style of the State Lunch.

Greenville—Jimos Bros. have leased a store building and will occupy it with a restaurant and confectionery store as soon as it has been remodeled.

Tekonsha—Louis Main has purchased the store building, store fixtures, grocery and shoe stock of S. J. Cook, taking immediate possession.

Tekonsha—E. Carpenter has purchased the garage building and stock of auto supplies, etc., and will continue the business under the management of John Randall.

Holt—Arthur Fleming has sold his meat market, grocery and general merchandise stock to Norris & Saier, who will continue the business at the same location.

Sault Ste. Marie—The Soo Beverage Co. has begun the manufacture of creamery butter at its new plant. The creamery has a capacity of 4,000 pounds of butter daily.

Edmore—A. Cooley, formerly proprietor of the Lakeview hotel at Lakeview, has purchased the Phoenix hotel here and has had it redecorated and improved in many ways.

Elkton—The Elkton Co-Operative Creamery Co. has been incorporated with an authorized capital stock of \$30,000, of which amount \$7,340 has been subscribed and \$1,200 paid in in cash.

Pontiac—The Investment Savings Corporation, Pontiac Bank building, has been incorporated with an authorized capital stock of \$25,000, all of which has been subscribed and paid in in cash.

Lansing—T. C. Hodson & Son, Inc., have leased the store building at 210 South Washington avenue and will occupy it about July 15, with its stock of stationery, books, gifts, etc. The entire building will be occupied.

Flint—The Standard Shoe Co., 312 South Saginaw street, has been incorporated to deal in shoes and general merchandise, with an authorized capital stock of \$24,000, all of which has been subscribed and paid in, \$14,000 in cash and \$10,000 in property.

Detroit—The Dustin Merle Radio Co., 409 East Fort street, has merged its business into a stock company under the style of the Dustin Radio Laboratories, Inc., with an authorized capital stock of \$10,000, all of which has been subscribed and \$1,000 paid in in cash.

Detroit—The Universal Sales Corporation, 12141 Cardoni avenue, has been incorporated to act as manufacturers' representative to deal in auto parts, equipment, accessories and machinery, with an authorized capital stock of \$2,000, all of which has been subscribed and \$500 paid in in cash.

Charlevoix—John McCann has taken over the bakery formerly operated by his brother, the late Lawrence McCann, at 325 Bridge street, and will move part of the fixtures and equipment of his present place of business on Park avenue to the Bridge street store. The store part of the Park avenue establishment will then be closed.

Saginaw—Proprietors of business buildings here have been told by William Brockless, city fire marshal, that they can materially aid the local fire department if they will see that one window on each floor is kept permanently free from obstructions and marked with a red cross so that the firemen will know they can enter by that window in case of fire.

Manufacturing Matters.

Kalamazoo—The Odorless Heater Co. has changed its name to the Radex Gas Heater Co.

Detroit—The Brown-McLaren Manufacturing Co., screw machine products, has increased its capital stock from \$250,000 to \$750,000.

Detroit—The Brown-McLaren Manufacturing Co., 5851 Fort street, West, automatic screw products, has increased its capital stock from \$250,000 to \$750,000.

South Haven — Cassavant Bros., manufacturer of phonograph and other cabinets, has increased its capital stock and will enlarge its plant to enable it to add 150 men to its working force.

Detroit—The Universal Concrete Products Co., 3444 Fischer street, has been incorporated with an authorized capital stock of \$25,000, \$6,000 of which has been subscribed and paid in in cash.

Detroit—The Carhartt Overall Co., Michigan avenue and 10th street, has been incorporated with an authorized capital stock of \$1,000 and 50,000 shares at \$1 per share, of which amount \$1,000 has been subscribed and paid in in cash.

Charlotte—The Goodrich Manufacturing Co., auto dimmers, spot lights, electrical appliances, etc., has merged its business into a stock company under the same style with an authorized capital stock of \$16,680 common and \$33,320 preferred, of which amount \$27,250 has been subscribed, \$9,962.50 paid in in cash and \$8,500 in property.

Shirt Buying Conservative.

Reports from road salesmen indicate that retailers are operating very conservatively in their purchases for Fall. The totals for the next season are said to be below last year at this time, and wholesalers apparently do not look for any real activity until after the Fourth of July holiday. One thing noticeable is that more retailers are tending to operate on the budget plan. It is also reported that, even though the early business is light, novelties are getting a better reception than for some seasons past. The solid color shirts, considered the staples for quite a long period, are gradually losing their strong position. Retailers at present continue to make a strong drive on Summer broadcloth shirts, but the prices quoted do not leave them very much margin.

Almost Beat His Competitors.

The story was told in the garment trade vesterday of how one enterprising executive sent his salesmen out on the road to roll up sales records that would beat his competitors to a frazzle. Instead, his firm nearly went on the rocks. Elaborate road plans for canvassiong retailers were prepared and costs of labor and selling were figured down to the last fraction. The salesmen went out with their lines, and the wonderful prices quoted enabled them to come back with a stunning volume of orders. But, suddenly it was discovered that, despite all the precautions and elaborate plans, the cost of the fabrics used in the garments had not been included. Then something began to happen, according to the narrator of the story.

Glove Silk Underwear For Fall.

Sellers of women's glove silk underwear have had their Fall lines out for some time, but the volume of advance buying has tended to be light. To some extent the ordering has been affected by the downward trend of raw silk, which has led to the expectation that prices of finished garments may be lower later on. Wholesalers of the leading lines said yesterday that this was extremely unlikely, as the prices made on the Fall merchandise represented replacement costs which closely approximate those prevailing in the raw silk market to-day. The higher shades in these goods continue their vogue, although staple pink is by far the leader.

Now and then we have a flash that indicates we are getting better and better every day in many ways. Stopping an ocean liner, filled with pleasure-seeking passengers, far out at sea, to transfer a suddenly stricken fireman on a freighter, is one of the best humanitarian acts of the day. In this way Jose Tolero's life was saved. Not so many years ago, when men were shanghaied, the sick were too often knocked in the head when they couldn't work. If they got worsewell, they were allowed to suffer until they got well-or died to be thrown overboard. To-day a touch of the key and human suffering is brought home to those enjoying the ease and comfort of a great passenger steamer —and brought home in such a way as to bring assistance to those who need it most. Few discoveries have been greater blessings to mankind than the wireless.

Steamship companies comprising the North Atlantic passenger conference have suffered in a financial way by our new immigration laws. For many years the several European companies have enjoyed a highly remunerative trade in bringing intending citizens over here. To make up the losses brought about in the curtailment of immigration by the United States, the companies tried increased fares for both first and second class passengers. This has not worked out as well as was hoped. It is now proposed to reduce passenger rates so that it will be possible for a much greater number of people in moderate circumstances to make an American or a European trip. Travel maketh a full man. Such a plan, by bringing the peoples of the world in closer contact, should be of great benefit to all countries.

The greatest blessing which our Government has conferred upon business recently is the adjournment of Congress. This should have a good effect upon business conditions. The adjournment relieves us of the threat of all sorts of unwise legislation and takes away the feeling of insecurity which such a Congress in session has given us. We can be at peace now and lay our plans with a definite assurance of solidity. Business only goes where it is invited, and our adjourning Congress was not an inviting spectacle to anyone. There are better prospects for the future, for there are strong indications that the people of our country, tired of indecision, of moral and political cowardice, are going to the polls to cast their votes for men who more truly represent the greatness of the United States.

Recipes for the evasion or cure of seasickness are as old as the malady; and sufferers are skeptical. The latest remedy is to sniff oxygen. That ozone tonic has certainly been effectual with the climbers on the slopes of Everest, enabling them to break all records for altitude attained in mountaineering. But the problems of sea level are different from those of the rarefied atmosphere of Himalayan summits. It will require more than the testimony of a single yachtnig party to convince the dubious that an effectual remedy for seasickness has been found.

Tip to building tradesman: Save your easy money.

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Essential Features of the Grocery Staples.

Sugar—Warmer weather and the opening of the berry season have stimulated the market and a much better demand seems to be coming out from all directions. Local jobbers have advanced their quotation on granulated to 7.55c.

Tea-The market has had a quiet week, although considering the number of orders that have come in business has been fair. Congous are quieter than they have been, although the demand from consumers is still active. Ceylons, Indias and Javas are all moving actively at unchanged prices. The advices from the Orient received during the week report certain grades of China tea opening for the new season at an advance of 4 cents per pound, as compared with spot prices. The general market shows no particular change for the week; the demand is fair to good, with spot prices about unchanged.

Coffee—The market for Rio and Santos coffee has had a rather irregular week, but the most of the irregularity has been in futures. Spot Rio and Santos, green and in a large way, have shown some additional strength during the week, although prices have shown no particular change; all grades of Rio and Santos have remained about unchanged, with a moderate demand. Milds are about where they were a week ago. The jobbing market on roasted coffee is unchanged and fairly active.

Canned Fruits—Hawaiian pineapple opening prices are expected at any time in the near future and as the announcement is so near at hand dealers are holding off of futures until the range is known. Considerable s. a. p. business, however, has already been written. Spot pineapple is steady in the popular grades. The only weakness is in lines which are not in such general demand. California fruits were quiet all of last week. There is buying all of the time in fair sized jobbing parcels but not for speculative outlets. Apples are steady but quiet.

Canned Vegetables-Advices from pea canning sections are pessimistic. The South has begun to pack and now will be quite generally engaged in canning. Peas are late, but quality is good. The great fear is hot weather to rush the crop to a quick maturity and to interfere with a quality pack. Wisconsin and New York are late, early and late plantings coming on at once. If the weather is warm at canning time packers fear a greatly curtailed output, with a poorer average grade than if weather conditions are more normal. All peas are held firm. Tomatoes are in quiet demand. No. 2s are nominally quoted at \$1.10 and \$1.15 for buyers' and packers' labels, with a 21/2c discount available in some quarters. Threes are held at \$1.35 but can be bought at \$1.30. Gallons are dull at quotations. Corn is firmer in all future packs. Fancy corn on the spot is wanted. Golden Bantam is all but out. Standards are well main-

Canned Fish—Maine sardines continued at a wide range last week, some

offerings being down to \$3.65 on a nominally quoted market of \$4 for quarter oil keyless among the largest interests. Buying has been hand-tomouth as the market has been weak and unsettled. All styles are taken only for nearby uses. Salmon is in fair jobbing demand but not much for later use. Pinks and reds are steady. Not much talk of future Alaska fish is heard. Chinooks of 1923 are still available in jobbing circles and are being liquidated as rapidly as the trade will absorb them. Tuna is scarce and taken steadily for normal outlets. Shrimp and oysters are scarce. Crab meat and lobster are unsettled.

Rice—The strong undertone is due to the statistical position of the market rather than to the demand, which is tame throughout. While many conditions favor the seller there is no extensive buying movement. Foreign rice has been easier in tone, as stocks are more readily available on the spot and there has been some pressure to sell on the part of the weaker holders.

Dried Fruits-The demand for dried fruits is dull. Several lines relatively are cheaper in the East than on the coast and the undertone is rather soggy. Nobody is buying anything except for immediate wants. Prunes are still dull and draggy, the market being in buyer's favor. California small prunes are still unsteady and weak. This influences the market for the larger sizes which would ordinarily do very well. Raisins are about the most satisfactory line in dried fruits just now; the demand is regular and prices steady. Apricots are still dull, but fairly well cleaned up. The cheapest buy relatively is the lower and medium grades of apricots. Peaches are dull, but with some little business doing every day. Currants in better supply, but selling fairly well at steady prices. Currants are being sold on a very low

Beans and Peas—The demand for all varieties of dried white beans is quiet, with the market only fairly steady. Red and white kidneys are the firmest things in the line and even they are not very firm. Pea beans can be shaded and California limas are about steady. Green and Scotch peas unchanged; light demand.

Syrup and Molasses—The demand for molasses continues steady, but the quantities are rather small, prices are unchanged for the week. Sugar syrup dull and in light demand. The market would be softer if stocks were heavy. Compound syrup fairly active, with comparatively small stock and steady prices.

Salt Fish—The trade are not especially interested in mackerel, because of the expectation of a large pack of shore fish. Spot stocks are light, but the trade are waiting future developments. The general demand for mackerel is dull, but prices are steady.

Cheese—Cheese is firm and the receipts are cleaned up; the trade about normal for full cream, both Wisconsin and New York State goods.

Provisions—Hams, bacon and dried beef are steady at unchanged prices.

Review of the Produce Market.

Apples—Michigan Ben Davis, \$2 per bu.; Baldwins, \$2.50 per bu.

Asparagus—\$1.75 per doz. bunches for home grown.

Bananas-6½c per 1b.

Beets-New from Texas, \$2.25 per

Butter—The market is somewhat easier on account of receipts increasing each day. Supplies, however, are pretty well cleaned up and the market is fairly steady at quotations. Buyers for storage purposes are still holding off, looking for lower prices later in the month. All opinions and speculations have been upset by the lateness of the season, which causse abnormal conditions. Local jobbers hold extra fresh at 38c in 69 lb. tubs; prints, 40c. They pay 20c for packing stock.

Cabbage—Mobile commands \$3 per

Cantaloupes—California are now in market priced as follows:

Jumbos	3.75
Standards	3.00
Ponys	3.25
Flats	1.75
Com-t- 0175 1	

Carrots—\$1.75 per bu. for new from Texas.

Cauliflower—California, \$3.75 per doz. heads.

Celery—90c@\$1 per bunch for Florida; crates of 4 to 6 doz., \$7@7.50.

Cucumbers—Hot house command \$1.25 for fancy and \$1 for choice; Southern outdoor grown, \$2 per hamper.

Eggs—Contrary to expectations, eggs are increasing in price and are very firm at the quotations of 22½c for nearby firsts. This is probably due to the hens startnig to lay earlier than usual on account of the mild winter.

Egg Plant-\$3.50 per doz.

Garlic—35c per string for Italian. Grape Fruit—Fancy Florida now

sell as follows: 36 _____\$4.25 46 _____\$4.25

64 and 70 ______ 4.50 Green Beans—\$3 per hamper. Green Onions—Home grown are

Green Onions—Home grown are now in market, commanding 25c for Evergreens and 40c for Silverskins.

Honey—25c for comb; 25c for strained.

Lettuce—In good demand on the following basis: :
California Iceberg, per crate ____\$5.00
Outdoor grown Leaf, per by 150

Outdoor grown Leaf, per bu. _ 1.50 Lemons—The market is now on the following basis:

300 Sunkist ______\$6.00
300 Red Ball _______5.50
360 Red Ball _______5.00

Onions—California Bermudas command \$3.25 for White and \$2.75 for Yellow per crate.

Oranges—Fancy Sunkist Navels are now on the following basis:

	,,,
126 and 150 5.5	50
176 and 200 5.0	00
216 4.0	00
252 3.2	75
288 3.2	25
Valencias, 50c box above Navel price	s.
Floridae fetch \$4 50@5	

Parsley—65c per doz. bunches. Parsnips—\$1.75 per bu. Peppers—75c per basket containing 16 to 18.

Poultry—Wilson & Company now pay as follows for live:

 Heavy fowls
 20c

 Broilers
 20@25c

 Light fowls
 15c

 Stags
 10c

 Ducks
 17c

Potatoes—75@80c per bu. for old. New from the Carolinas, \$5 per bbl. for No. 1 and \$3.50 per bbl. for No. 2. Radishes—20c per doz. bunches for

hot house. Rhubarb—\$1.50 per bu. for ho**me**

grown.

Spinach—\$1.50 per bu. for home grown.

Strawberries—Benton Harbor stock is now in command of the local market, fetching \$4.50 per 16 qt. crate. As usual, the early pickings are poor in quality and small in size.

Tomatoes—Southern grown \$1.10 per 5 lb. basket; home grown hot house, \$2.50 per 7 lb. basket.

Turnips-\$1.25 per bu.

 Veal—Local dealers pay as follows:

 Fancy White Meated
 12½c

 Good
 10c

 60-70 fair
 08c

 Poor
 06c

Large Hats Soon To Rival Small Ones

Larger hats are appearing in Paris. As yet they are not seriously rivaling the small shapes, according to cable information contained in the current bulletin of the Retail Millinery Association of America, but many think they soon will be.

"At present," the bulletin goes on, "the brims seldom exceed a width of 2½ inches at their widest point, but they look narrower because the tall crowns have straight sides. Sailor brims appear in the classic form, but rarely. Breton affects with tubular and otherwise rolled, thick edges are featured by leading French houses.

"The crowns, prominent in all instances, are either round or elongated. They still fit the head snugly, and there are many new ideas in helmet or casque effects. Those finding greatest acclaim are highest in front and pointed, receding abruptly toward the back.

"Lanvin has launched a new idea in this category of larger shapes. It is made of black ottoman silk and trimmed with white ribbon in scarf width, terminating in a jaunty bow in the center front, rather high up. The brim is shallow at the back, widening toward the front, where it rolls up to meet the tall beehive crown.

"There seems to be no limit to the use of felt, and no decrease in its popularity. Rose Descat shows pleasing hat and scarf sets entirely made of narrow two-toned felt strips interwoven in novel designs and trimmed with applique motifs of patent leather, velvet or felt in brilliant contrasting colors.

"The Girondin shape, of French revolution days, is being revived in ultra-chic modern form by Reboux—tall and straight crown and having narrow brims that turn up whimsically at either one or both sides. At present she makes it in felt, but is expected to feature it in hatter's plush, panne and satin."

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FOX FARM FRAUDS.

Ridiculous Claims Which Cannot Be Made Good.

Detroit, June 14-I am enclosing carbon copy of my preliminary draft of a bulletin on the subject of live fox sales. I believe they have netted the sales organizations at least \$1,000,000 gross during the past eight months. The pairs are sold here, insured for a year, and with 100 per cent. increase guaranteed on a profit-sharing plan, for \$2,000 per pair. The ranching charge is \$180 per pair per annum. The pup charge, June to October, is \$25 per pup. This makes the maintenance cost \$230 per pair per annum. If the foxes are to be pelted at \$112.80 each, or even at \$150 each, it leaves a pretty shallow interest and amortizaa pretty shallow interest and amortiza-tion allowance on \$2,000 investment,

I'd be glad to have your reactions in this matter. If the data is of use on this matter. If the data is of use to you—particularly the excerpts from Henderson's letter—it is, of course, yours for the taking.

Incidentally, I may state that I ave had a long conference with have had a William Ryder, secretary of the Na-tional Fox Breeders' Association, 204 tional Fox Breeders' Association, 204 Rosen block, Muskegon. Ryder makes interesting generalities about his efforts to "clean up" this business; but then comes back with the proposi-tion that nothing can be accomplished until he is assisted in amalgamating a Nation-wide fox breeders' association; and defends our friends, the Detroit silver Fox Farms, Inc., who represent fox pups as an absolutely sure thing for 50 per cent. per annum, though sold for \$2,000 per pair before they were born. The interview led me to believe that our Detroit furrier was right when he concluded that possibly these ranches could not live unless they lived by finding new en-thusiasts to go into the breeding busi-Herbert B. Thompson, Better Business Bureau.

The Bulletin above referred to is as follows:

Investigation of silver fox promotions, instigated by the Better Business Bureau five months ago, has received a decided impetus through the co-operation of W. C. Henderson, Acting Chief of the Bureau of Biological Survey, United States Departmentt of Agriculture. Mr. Henderson's attention was called to statements in advertising made by fox sales promoters to the effect that "The United States Department of Agriculture endorses the silver fox industry," followed by quotations from Farmers' Bulletin No. 795.

Mr. Henderson's reply to the Better Business Bureau of Detroit states that the Department of Agriculture does not endorse this or any other industry; points out some of the perils of the business as now promoted and concludes with this paragraph:

"We have co-operated with numerous Better Business Bureaus in helping to furnish them with information regarding the mis-naming of furs, and we solicit their co-operation or that of any other organizations in helping to bring the facts about the fox business squarely before the public."

Referring to quotations from Farmers' Bulletin 795, used in periodical advertising and pamphlets by promoters selling live foxes as investments, Mr. Henderson says:

"Farmers' Bulletin No. 795 has been replaced by Department Bulletin No. 1151, and the information given in 795 is obsolete.

"Persons are at liberty to quote excerpts from many of the Government publications, so long as they give credit for the same. In this particular case, however, they do not tell the entire story, but use parts of the bulletin to stress their own particular purpose, which is, of course, selling foxes.

"That dishonest ranchers and companies would use fur-bearing animals as a means to extract money from persons unfamiliar with the business is only to be expected. The lack of authentic information concerning the raw fur market and the feeding, breeding and management of fur bearers in captivity have made the task of fooling the novice an extremely easy one. Brokers continue to promote fur farming schemes without having either animals or land on which to carry on operations. Fur farmers and their organizations should oppose such unscrupulous methods and acts that are detrimental to the future of this busi-

"It must not be overlooked that the sole purpose of growing fur-bearing animals is to sell the pelts. The sale of breeding stock is only incidental. Since fur farming is so intimately connected with the high price of fur, it would be worth while for persons before investing their time or money to investigate the causes of these prices and endeavor to forecast to what extent they may be expected to continue. When the main purpose of raising fur-bearing animals is lost sight of-that is, to produce salable peltsthe business loses its economic basis for existence.

"The Department of Agriculture feels that when fox raising is properly conducted, it occupies a place in the general scheme of maintaining the fur supply, but the extent to which it may become effective in increasing the production of fur will be determined only by future developments. It must be remembered that the production of furbearing animals in captivity is a comparatively recent enterprise and therefore is not supported by the exhaustive experimental and research data that are enjoyed by similar industries."

The Better Business Bureau's investigation revealed that one firm which had been refused permission to sell stock in its fur ranch by the Michigan Securities Commission on the grounds that it would be unfair to the public immediately switched to the sale of pairs of live foxes, to be ranched and raised on a co-operative basis, thus evading the blue sky law supervision. Salesmen for another fox selling organization represented that the pelts could be sold to a leading Detroit furrier for \$1,000 each. The furrier, in an unsolicited letter, stated that if the ranches were reduced to a pelt basis, he doubted if they would survive; that they depended upon the sale of breeding stock on a sort of endless chain plan. The purchasing agent for this same furrier stated that he believed the price for the best pelts would not exceed \$400; and the average would probably be about \$150, running as low, possibly, for defectives, as 50 cents.

Price records of the leading London fur auction sale for 1923-1924 showed the highest price for a pelt, 118

pounds, with a downward range to "no bid" and a few shillings. The Bureau of Statistics of the Dominion of Canada shows the average price for silver fox pelts for 1919-1920, \$245.80; for 1920-1921, \$152; for 1921-1922, \$147; for 1922-1923, \$112.80.

Statistics would seem to indicate that by the end of June, 1924, there will be 40,000 or more silver foxes in captivity in the United States alone. The high prices for pelts, which were based on the rarety of the silver black fox (which is an unusual freak in the wild state) seem to be rapidly dwindling; and the market price for the breeding stock reflects the downward tendency. The timidity and fragility of the animals, together with the danger of their destroying their own young if not properly handled during the reproducing period have made them difficult to raise successfully. Standardization of methods as to feeding and prevention of disease would seem likely to increase the number in captivity rapidly from now on, with a natural tendency toward pushing the market downward.

The Man, the Bird and the Tree.

Grandville, June 17-The man, the bird and the tree; three of the creations of the All Father whom Christians presume to worship.

Each one is as much a part of the creation as the other. Each one lives and carries on in its own way, amenable to the god of nature. It is hard to separate one from the other and to say that this one has more rights in our world than the other, and it is presumed that man was the last of the three created. This being true, what place should each occupy in the province of God's kingdom?

Man is a higher order of animal, to be sure, yet he cannot thank himself for this greater gift from the god of nature. Each lives, thrives and passes on when ripe for the harvest of the old fellow with the scythe.

We have nothing to say as to how or when we shall pass off the stage of earthly action, neither has the bird or the tree. The same all wise power which planted the one in this earthly sphere planted the other, and all go

splence phanted the other, and an go the same route to that everlasting silence which we call death. This being true, why should man plume himself on his superiority above the trees and birds? It will not do to say there are no birds or trees in paradise because that would not be true. At all events we do not know the exact status of the three in that other world, consequently it would be presumptuous in us to state the conditions that exist beyond our vale of

Knowing, as we do, that God has planted birds and trees to be the accompaniment of man here for a brief space of life on this earth, why should we presume to make wreck of these smaller things, thinking thereby to en-hance our joys here below? What would our world be without

trees? Can you imagine the sad condition of the hills, mountains, vales and plains unshaded in the smallest part of the trees? Desolation everywhere; the waters of the creeks, rivers and lakes drying up for lack of moisture brought about by the destruction of God's trees. Some men there are who delight in slashing down a tree. The sight of these beautiful ornaments to the roadside seem to act like a red rag to an angry bull, and they cannot rest until the axe is applied and the stately call maple or beach is laid. stately oak, maple or beech is laid

low.

I knew a man who had a delightful row of sugar maples along the front

of his farm. He had not been long in possession of said farm else these trees would not have been permitted to Soon after he came into possession, he began the work of destruction, felling the trees, cutting them us into stovewood, burning the brush, thus denuding the roadside of those beautiful shade trees. What was his

"You cant raise corn within forty feet of a tree," said he. "I don't pro-pose to sacrifice all that land just for

a few worthless trees."

The man should have been prose-The man should have been prosecuted, but he was not. The farm was not so beautiful thereafter, neither was it so salable, since there are a certain proportion of mankind who understand and value the trees for their true worth. If all men were like the above mentioned farmer, this earth would in time be completely devastated, and mankind would die off for want of sustenance. want of sustenance.

Akin to this fact is that of bird life. When we lose our respect for God's birds we lose our respect for nature and nature's god; we bend our every energy to a mere matter of moneymaking, never realizing that our selfish zeal for the destruction of natural life will lead to the complete extirpation of life on the earth.

I am completely imbued with the belief that trees and birds did not come by chance. They are as much a part of the creation as is man, and have an equal right to life and respectful treatment.

Birds and trees seem to enjoy exist-ence as well as do we of the higher order of the animal and vegetable kingdom. Since when has man been given the right to destroy everything not satisfactory to his higher intelli-

Kellogg, the great grower of Michigan, was as careful of his pedigree berry plants as ordinary men are of their pet animals. Did he see anyone in his fields treading care Did he lessly on the strawberry vines, he quietly called their attention to the fact that they were hurting his pets, for to him it was a fact that plants are living entities, and that they can feel as well as the higher order of created

What must be the emotions of a tree which has withstood the storms of a century and is full of life and vigor when the witless axeman comes to lay it dead on the ground. That tree which has been growing a hundred years, can be laid low in death within an hour under the axe of the destroyer. Think of it? One hundred years of joyous existence under the wise pro-tection of God to fall in one hour to death beneath the axe of man! One of God's creatures destroying another, you may say. This may be true, yet it is not very creditable to the man who prides himself upon his superiority to all other created things.

Some trees must needs fall of course

but the rank destruction of our forest East, West, North and South is a stain upon the name of man, and is on a par with the ruthless destruction of God's birds which is still going on without birds which is sun seeming let or hindrance.
Old Timer.

Knew Her Bible Better.

A certain judge once had the tables neatly turned on him by his wife. They had been to church and after the service she and several other women stood in the aisle discussing topics of feminine interest. The judge was quite annoyed at their doing so and on the way home he remarked ungraciously: "Do you know you chattering women reminded me of Balaam's ass blocking the way?"

"Oh, no, dear; you are mistaken," returned his wife calmly. "It was the angel that blocked the way of the ass."

Cheats and Swindles Which Merchants Should Avoid.

Should Avoid.

Ellsworth, June 11—We received a call a few days ago from a man who said his name was David Herman, representing the Knickerbocker Merchandising Co., of New York. He had a wonderful scheme and his plan as outlined by him would be wonderful for the retail dealer. However, we were not easy enough to see the inside, so did not issue him a chack for \$300, as he wanted, although I know of at least one party here who fell for his line of talk. Would you kindly advise whether or not this is the bunch you recently exposed in the Tradesman? We cannot find the name of the house in Dun or Bradstreet. If this is the bunch it would be very good to mention same in the Tradesman, advising the (possible) withing the reconstitution. Tradesman, advising the (possible) victims to go carefully.

Klooster & Vanderark. We have exposed the Knickerbocker Merchandising Co. so frequently in the Tradesman that we are surprised that anyone should be caught on the sharp hooks of the scoundrels who travel around under the guise of men and "land" their victims by means of specious promises and claims which have no basis in fact. Any merchant who lends a willing ear to any representative of this concern-which consists of a single individual who occupies desk room only in a dingy little office in a dingy little building in New York City-will have only himself to blame if he finds himself poorer in purse to the extent of \$300 by so doing.

The latest bulletin of the Buffalo Better Business Commission, Buffalo, N. Y., contains information and advice on the following stock promotions:

Debrah Silk Corporation.

Mutual Benefit League.

Champion Rotary Motors Company. Duplex Motion Pictures Industries,

Any subscriber who is approached by the stock salesmen of any of these concerns will do well to write for a copy of the bulletin. It goes without saying that the bulletin does not recommend investment in these enterprises. The commission has a very apt slogan: "Before you invest investigate."

Shelby, June 12—R. F. Reed representing the National Mercantile Agency, of Detroit, Toledo and Columbus, called here and wanted to take on my delinquent accounts for collection. The contract runs for three years and they ask \$15 down. The balance of \$35 is to be taken out of accounts collected. What is anything can you tell me that will be of benefit to me?

H. E. Van Arman.

Any concern which wants money in advance for service to be performed later is a good concern to keep away

Every Thursday WAX, Union Trust station at Cleveland, broadcasts warnings against fake stock selling schemes. The Cleveland better business commission spots the fakes and the radio tells the world about them.

Farmers no longer are pie for fake stock salesmen, gold brickers and other swindlers. Those who listen in

IN THE REALM OF RASCALITY on the radio are warned by word of mouth, which is about the most convincing way of all.

> A device to determine whether liquid has been substituted excessively for solid food in cans has been devised by an employe of the Bureau of Chemistry, United States Department of Agriculture. The instrument is a perforated, circular brass plate three inches in diameter, to the center of which is screwed perpendicularly a brass rod one-quarter of an inch square. On one side of the rod is a scale graduated in inches and sixteenths of an inch. When a can has been opened for sampling by the inspector, the measuring instrument is pressed down lightly on the solid contents, the liquid portion rising through the perforations. A straight edge is then placed across the top of the can and the reading made where it comes in contact with the brass rod. If this instrument proves as satisfactory as officials expect it will aid materially in detecting the practice of selling brine, sirup, or water in place of solid food products.

How the Local Telephone Company Handles Emergency Calls.

Handles Emergency Calls.

Grand Rapids, June 17—In the Tradesman of June 11 appeared an item from which we quote as follows:
The growth of the telephone in the last decade has been phenominal. That such a growth would bring with it new difficulties was to be expected. One of the difficulties—and a very serious one—has just arisen in the general complaint of the unusual delays in getting hospitals on the telephone in cases of accidents. Surely so great and well conducted an organization as the telephone company should find a way to overcome this. If no better way can be found, it would be well to maintain a separate and special service for hospitals, firemen and police. The general welfare of the community demands that these three should have preference over all other calls, social or business.

For your information, we wish to state that it is the universal practice at all exchanges that we control within the State of Michigan to connect a subscriber with the fire house, police department or hospital on request, and without the necessity of looking up the number. These calls are all handled as emergency calls. Telephone numbers of these institutions are posted on every switchboard in plain view of the coverators to prevent any mis-

on every switchboard in plain view of the operators to prevent any mis-understanding or delays.

Of course, at points where auto-matic exchanges are in operation, it is necessary that the subscriber dial the institution desired. In Grand Rapids if the subscriber is unable to get connection with the hospital or other institution which he is dialing, he can call service, and they will con-nect him without question and withnect him without question and without any number.

We are giving you this information knowing that you will be glad to set us right with the public in this matter. Furthermore, if any person at any time has any experience which conflicts with the above and if the facts are reported to the manager of the exchange involved, it will have immediate attention.

C. E. Wilde, iate attention. Division Manager.

All Full!

It is told of Charles Lamb that one afternoon, after he had taken his seat in a crowded omnibus, a stout gentleman looked in and politely asked: "All full inside?"

"I don't know how it may be with the other passengers," answered Lamb, "but that last piece of oyster pie did the business for me."

Wrapped Up in Our Reputation

For over a quarter of a century—in the trade and household alike-FELS-NAPTHA has stood every test.

Imitated many, many times, it has never yet been truly duplicated. Thrifty housewives themselves wrote the phrase into our current advertising-

"NOTHING CAN TAKE THE PLACE OF FELS-NAPTHA."



Fels and Company—Philadelphia



4

LABOR FACES INEVITABLE.

Business continues to lag, both in the primary markets and in distributing channels as well. The main factor, of course, is that the general public is not buying as freely as was expected, while production in advanace of requirements was somewhat ahead of the demand. A very potent influence also has been the backward and stormy weather over much of the country, which has checked sales of all kinds of things from straw hats to automobiles. And this brings to mind the curious circumstances of how common it is to ascribe poor business to other causes than this. Whenever, in a presidential year, business slacks up, certain interests invariably put this down to the uncertainty of the political outcome and tell everybody how much better things will be if their particular candidates are elected. This was done the other day by the head of the largest woolen manufacturing concern in the usual fashion. He may actually convince himself that this is the case. In reality, however, it is the high prices that are checking purchases at a time when unemployment to a fearful extent is again looming up.

The most significant feature of the situation is the voluntary reductions in wages which are being announced in most lines of productive industry. In clothing, leather, shoes, cotton goods, woolens, iron, steel, copper and brass, the workers are imploring their employers to permit them to work at 25 per cent. less wages than they have been receiving, rather than go on a half-time schedule (as many industries are now working) or suspend operations entirely. There never was a time in the history of the country when workers seemed so inclined to break away from gomperism and labor looting as now. It actually looks as though labor was beginning to throw off the shackles of greed which have been a most distinguishing characteristic of that class since the advent of the kaiser's war., This means, of course, that the rent hog must do his share and play an important part in bringing the cost of living down to normal again.

COTTON CONDITIONS.

Actual users of cotton here and abroad, as distinguished from traders and speculators in the article, are fixing their attention on the growing crop. Weather and the weevil are the factors which will determine the size of the yield. As to the former, all the reports from the growing district show an improvement in conditions over those prevailing when the Gov-There ernment estimate was put in. has been a cessation of the rainfalls, and higher temperatures have stimulated the growth of the plants. The boll weevil has put in an appearance in divers localities, but is not yet much of a menace. In a little more than a fortnight the next report from the Department of Agriculture will be issued and will give the estimate of the acreage planted. It will help a little to clarify matters. Quotations of cotton on the exchanges showed the usual fluctuations during the past week, none of them possessing any marked feature. The goods' market

remains comparatively dull, but it shows firmness based on the reduced production of the mills and the gradual depletion of mill stocks. Sales of gray goods during the week were by both first and second hands at some reductions in price. Finished fabrics are moving slowly, novelties going better than staples. The finishing plants are reporting a curtailment of output, and it is said that the average work ahead in them is hardly more than a fortnight or so. Knit goods of all kinds are faring poorly. The lightweight season is about over, with unsatisfactory results, and the Fall season has not progressed far.

WOOLS AND WOOLEN GOODS.

Wool markets remain inactive with the general tendency still toward lower prices. In this respect the article merely repeats what is the case with the other textile fibers. Conditions do not lend themselves just now toward favoring higher costs of raw materials. The disposition of consumers everywhere is to combat any and all advances in price and, in the long run, their attitude must be controlling. Woolen mills are either shutting down for more or less prolonged periods, or are otherwise reducing output. Mr. Wood, President of the American Woolen Company, admitted the other day that his organization was only operating at 61 per cent. of capacity. Other concerns are not doing nearly as well, although a few are doing better. Taking them all together, there does not appear to be any urgent need on their part for securing added supplies of raw material, and they are not doing this. All feel that nothing will be lost by waiting. If sufficient demand should arise, buyers will be willing to pay more for fabrics, if they must. In men's wear, sales of clothing to retailers have, in a number of instances, been smaller than was expected and manufacturers have refrained from extensive cutting up, or even of ordering from the mills. There are also some reports of cancellations. Regarding women's fabrics, the threatened strike on the garment trades has cut short the orders, but no one expects this to continue. Neither side can just now afford a tie-up of the industry. The mediation proceeding now under way has great promise.

NEW FIELDS FOR RUBBER.

The report of the Department of Commerce on crude rubber supplies, made in response to directions from Congress, goes over ground with which the rubber trade has long been familiar and adds nothing to the sum total of existing knowledge on the subject. Hardly ony one, however, expected anything important to come out of this investigation, which was authorized at the insistence of a few manufacturers who were alarmed about a year ago at the restrictive measures put into effect in the British East Indies.

The report shows that there are regions in the Philippines and in South America, where plantation rubber can be grown. Rubber companies in this country knew this already, and the question of investing capital in these countries has been thoroughly can-

vassed, with an adverse decision. The political conditions in the Philippines are not encouraging for such an investment, while in South America labor is lacking. Moreover, with over-production at present in the East Indies and with prices below a profitable level American concerns are not likely to be tempted to go into the rubber business in the immediate future. If the situation should finally change and the new fields should eventually offer possibilities for profitable investment, American capital will flow there without need of Government assistance.

FREIGHT RATE REVISION.

The idea of a revision of the freight rate structure, so as to obtain lower rates for agricultural and other basic products and to make up the resulting decrease in revenue for the carriers by higher rates on class freight, or luxuries, has a wide appeal, but the members of the Interstate Commerce Commission apparently do not think the scheme is as simple as it looks to those less familiar with the intricacies of rate-making.

It is pointed out that where a very large volume of a road's business consists of basic products the increase on class freight would have to be very high in order to offset the loss from a very moderate reduction in rates on the basic commodities and might prove prohibitive. The relation between freight rates on raw materials and finished goods sometimes determines the location of a manufacturing center. Whole communities have grown up in certain places because of this relationship. Any radical change in the relation might have far-reaching effects on a community's prosperity. These considerations are not an argument for absolute fixity of the rate structure. Probably many rates no longer conform to industrial conditions as they once did. But the illustrations cited show the need of proceeding cautiously.

NEW MELON COMING.

A new type of melon called the Texas honey ball, which is a cross between the Texas cannon ball cantaloupe and the California honey dew melon, will be found in the market this year, reports the United States Department of Agriculture. The melon is almost perfectly round in shape, and averages about five inches in diameter.

Approximately 2,500 acres of the melons have been planted in Texas, the Department says, which should produce under favorable conditions around 1,250 carloads. The melons will be ready for market about July 15. Only sixty-five acres were planted last year, largely for experimental purposes.

The meat of the new melon is similar in texture to that of the Honey Dew. It is one and a half inches thick and covered by a smooth thin rind, fairly well netted. The chief merits of the melon are its shipping qualities and flavor. Shipments can be made without refrigeration to any section of the United States requiring ten days to two weeks' time. The melon is not susceptible of damage from bruises caused by ordinary handling.

NEW SELLING CAMPAIGN.

It is reported from some of the cotton mill centers that efforts will be made to increase the textile business by a campaign of publicity designed to increase the demand for cotton cloths and by the adoption of new marketing methods, especially through the cooperative formulation of merchandise policies. It is suggested that this may even result in a number of consolidations to promote the more effective marketing of products. In the opinion of many textile people the large amount of imported cotton goods during the past year is only one phase of the problem. Duties that would embargo foreign textiles would still leave the mills with many difficulties to solve. One prominent factor in the textile trade states that the chief source of competition from Great Britain has been due to the popularity of certain special grades of goods which the British were the first to put on the market. The British industry is in as badly a depressed condition as that of the United States, and the mills overseas have sought new business by putting out novelties. These have had a ready sale in the United States and have stimulated imports, but this does not indicate that the foreign industry is really getting the upper hand in this

CANNED FOODS MARKET.

Distributors are in the market for dozens of items on the canned food list as they are pretty well out of all commodities and orders are given for quick deliveries on the things which are wanted. If it could be added that they are buying in large quantities all the requirements of a favorable market would be met, but where they are on an ultraconservative basis the effects of constant buying of all staples are not great. Lack of supplies tends toward firmness and maintained prices but minimum blocks taken only for nearby uses counteracts the potential strength of the situation and make for a quiet and rather uninteresting market. There is no speculative demand for old goods, while the call for new packs has not been stimulated by the unfavorable producing season. Fears expressed a few months ago that there would likely be an overproduction are minimized. An average pack is now likely and as 1923 lines will be practically exhausted a considerable part of the early deliveries of 1924 lines will be immediately absorbed to stock jobbers and retailers.

Tax relief is not delaying in making itself felt. The refund or credit on the 1923 income taxes payable in 1924 on individual incomes was made immediately effective. At the present time divers "nuisance taxes" are about to be or have been taken off. Many of these went out of existence June 2. Others will disappear not later than July 2. These excise taxes have been reduced by a total of about \$100,000,-000. In many respects the relief afforded by the measure was adequate and all that can be afforded for a long time to come. It is in its lack of taxation reform and the fixing of a genuine tax policy that the much discussed bill is most lacking.

The Interests of Capital and Labor

Identical.

Grandville, June 17—It is strange that so many people look upon capital and labor as antagonistic forces in the This is an altogether wrong conception of the two principal forces for good or ill that holds sway in the Nation.

Without capital where would labor be.

be.
Without labor capital would be unable to demonstrate, and so it goes all down the industrial line. The Nation could not live without both. This con-stant irritation regarding the rights of labor as against the forces of cap-

ital is wrong from beginning to end. Labor has certain rights which cap-Labor has certain rights which capital may not overlook; equally true is it that capital has certain inaleniable rights which labor must respect if we are to get anywhere in this industrial world of ours.

I have known dozens of capitalists who had the interests of their employes at heart as well as their own. labor in any way desirous of crowding down the rights of those in his employ. Why should he? Contented labor is far more remunerative to the capitalist than a growling, antagonistic working man.

It is quite evident that but for the self-seeking disturber of the peaceful relations between man and employer there would be absolutely no trouble in the industrial world. The squarest way to look at any question is to put way to look at any question is to put yourself in the place of the different parties to the argument and judge ac-

We hear so much about the rights of labor. What are those rights? To work for a fair wage, to be regarded with kindly good nature by the man or men who employs him, to have all that the horizontal statements. that the business can afford in payment for his work is what the man who labors expects, and what he usual-

ly gets.

Men with money are no better or no worse than the average citizen who plods his even way through life with sufficient of this world's goods to make a pleasant home and lay by a few ducats for the proverbial rainy day. It must be remembered, however, that the capitalist and contains the capitalist and c the capitalist—and every man who has enough money to start a business however small comes under this head—is under no compulsion as to the using

of his money in business.

Suppose half the monied men who suppose han the monted men who are now doing business in the country should withdraw their capital, close up shop and go to Europe, what would be the outcome? A general smashup be the outcome? A general smashup of industrial conditions. Men would walk the streets looking for jobs while these one time employers would be enjoying an easy life looking over old world scenes, all of which might happen and no legal wrong committed.

Have our working men ever thought

of it in this light?

There is nothing to prevent such a catastrophe save the inclination of the man who has the money.

Continual irritation by the labor unions often hardens the hearts of the employer against the employe. This is a natural sequence and is to be reis a natural sequence and is to be regretted. One cannot expect to make friends unless one is friendly. It is the same with capital and labor. To regard his employer as an enemy, against whom any raw deal is justifiable, makes for distrust, discontent and a general antagonistic feeling which should be foreign to a well regulated business

business.

Many who are doing business to-day were once workers in shop and store. Why, then, should a man who has shown the ability to rise above his surroundings and become an employer of workmen be regarded with enmity by his once fellow workmen?

The idea so prevalent among our workingmen that employers of labor

are naturally tyrannic and unjust is not proven by facts. The laborer is worthy of his hire, and that is as true to-day as it was in bible times. It is what the employer of men understands and often tries to carry into effect, although quite frequently defeated by the very ones he seeks to benefit.

Back in the days before the civil war a great panic raged throughout the United States. Business firms were failing on every hand, men thrown out of work who could ill afford to be idle. The writer calls to mind one prominent millowner, who was traveling in Europe at the time, and who, on being informed by his partner of the discouraging conditions, sent word across the water: "Hold on, Peter. Don't shut down the mills. Our men cannot afford to lie idle through the summer; we must keep the business going. I would suggest that if we can run without losing more than \$30,000 to continue. Times will soon mend," and other encouraging words.

Here was a show of human feeling for the men in his employ. I will say that while many other lumber firms went to the wall this firm continued business, losing money every day, yet for the sake of the workmen refused shut down.

to sa. to shut down.

The firm weathered the financial gale and came out with flying colors. The business picked up later and years afterward the firm in question became one of the most firmly established in business. Each member of the firm became millionaires several times over, and not the least among them started and, not the least among them, started in early life at work chopping slabs in the millyard at the remunerative wage of \$8 per month.

Labor and capital must stand together to obtain the best results.

Old Timer.

Model Call For Grocers and Meat Dealers.

Lansing, June 10—Regular meetings of the Lansing Retail Grocers and Meat Dealers' Association are held every Tuesday evening at the Chamber of Commerce building, where you are earnestly invited to be present. Great good can be accomplished by working together and your suggestions thoughts and views on business building may be more important than you

Have you ever thrown a pebble into clear water and watched the waves spread and reach the shore?

Or have you ever planted a small tree and watched it grow, limb and branch, then see them spread and leaf out, and then have the birds nestle in them? If so, your thoughts will spread like the ripples and waves to their destination, and your expressive thoughts will take rectained. their destination, and your expressive thoughts will take root and, like a tree and her branches, will scatter the leaves and the birds which nestle in them will have laid their eggs, and will breed new life. So by your expressed thoughts others will adhere to them and grow and make better business men. Forget whether it will pay, but pay will surely come when we labor together to advance our cause. It you interest others, others will in-If you interest others, others will interest you.

At our last meeting, at the L. W.

At our last meeting, at the L. w. Van Dusen store, there were forty present. Were you there? If so, you know what the other fellow missed. Come and bring a good neighbor with you. No doubt he wants to join.

M. C. Goossen, Pres.

Not Very Modest.

"Who can name a thing of importance that did not exist a hundred years ago?" asked teacher.

"Me!" replied Willie.

The little things count. would a political machine be except for the nuts?

Retirement of a Valued Insurance Executive.

Lansing, June 17—Miss Helen Vredeveld, Assistant Secretary of the Michigan Shoe Dealers Mutual Fire Insurance Co. since January 1923, handed her resignation to the Board of Directors extends of Directors at its spring meeting, to take effect July 1.

Miss Vredeveld graduated from the Miss Vredeveld graduated from the Fremont high school in 1916 and attended the McLachlan Business College at Grand Rapids. She entered the employ of the Michigan Shoe Dealers Mutual Fire Insurance Co. in March, 1917, and has been in its employ ever since. Prior to its removal to Lansing, she occupied the position of chief clerk. She was the only one of the old force of clerks who came with the company to Lansing in January. the company to Lansing in January, 1922, at which time she was given the title of cashier and, on account of her familiarity with the records and affamiliarity with the records and at-fairs of the company, rendered an in-valuable service at that time. In recognition of this service and of her capacity to assume the growing re-sponsibilities of the company, she was given the title of cashier and a year later was elevated to the position of assistant secretary. Since that time she has had the unique distinction of being the only woman in the United being the only woman in the United States to hold an executive position at the home office of any fire insurance

ompany.

Miss Vredeveld has had entire Miss Vredeveld has had entire charge of the underwriting affairs of the Michigan Shoe Dealers Mutual and has dictated practically all of the letters which have gone out to its patrons in the State. Her ability, however, was not confined to office work; she has made several trips into the field to take care of special work where the personal attention of an executive officer was required. Her resignation is a matter of keen regret to the officers and directors of the company and their best wishes will follow her in whatever field her activities may lead her.

L. H. Baker, Sec'y.

Supreme Court Decision Nullify Moisture Ruling.

Lapeer, June 17-Particularly creameries who have been so unfortunate in the past as to become entangled with the Internal Revenue Department will be interested to hear of the nullifica-tion of the ruling that has been in effect for the past twenty years, branding as adulterated butter, goods found to have 16 per cent. or over of mois-

We presume to say the butter manufacturers almost universally believe 16 per cent. moisture should be the maximum, but the arbitrary manner in which the ruling has been enforced has which the ruling has been enforced has created a very antagonistic attitude and, undoubtedly, the holding up of seized goods for indefinite periods has put many small creameries in exceedinly embarrassing positions if not out of business entirely, and has unnecessarily inconvenienced others.

Creameries should continue to test each churning for moisture and con-

creameries should continue to test each churning for moisture and conform as rigidly as ever to moisture control as this seems to be the most practical method of observance of the 80 per cent. fat standard law which is being enforced by both our State Bureau of Dairying and the Federal Bureau of Standards

reau of Standards.

The sweet butter manufacturer who undertakes to take advantage of the newly created situation will only jeopardize his own position, for the only reason sweet butter brings more money than salt is because of its actual comparative cost of production.

R. F. Frary, Sec'y.

Strikes cost \$10,303,000,000 in the

last eight years. Did they gain that much?

"Back talk" rarely sends a man ahead.



CHICAGO

One Way \$4.20 Round Trip \$7.30 GRAHAM & MORTON GRAND RAPIDS, HOLLAND

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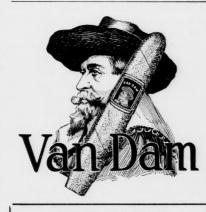
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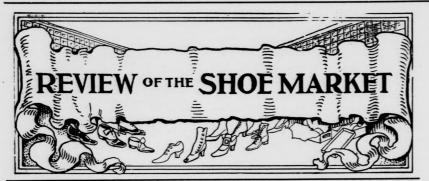
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Chocolates

Package Goods of Paramount Quality and Artistic Design

4



Final Decision on Shoe Buckle Tax.

The signing of the revenue revision bill by President Coolidge on June 2 marks the final chapter of the much controverted shoe buckle tax. Under the provisions of the bill, the changes in the jewelry-tax section, in which shoe buckles were included, become effective thirty days after the enactment of the measure, when articles of jewelry selling for more than \$30 are exempt from tax.

The shoe-buckle tax controversy began with the enactment of the first war tax bill in which jewelry was included at 5 per cent. of the retail selling price. As members of the trade know, the taxability of shoe buckles was never finally settled, the Internal Revenue Bureau reversing itself several times and keeping the trade in a very uncertain frame of mind as to its liabilities under the revenue law.

Several methods of handling the buckle tax were tried from time to time. At one time it was ruled that all buckles were taxable, at another time that they were taxable only if they could, by themselves, be classed as jewelry, and, under still another decision, they were taxable, regardless of value, when sold on shoes and taxable only if classed as jewelry when sold separately. Each change in decision meant a great deal of work and worry for the retail shoe trade, and for several years their pleas for a reasonable settlement of the tax question received but little sympathy from revenue officials.

It now appears that it was never the intention of Congress to tax cheap shoe buckles, such as are sold on the lower-priced grades of women's shoes. This became evident when the revenue revision bill was before Congress, when members of the ways and means and finance committees declared that it had been the intention, when the jewelry tax was originally written into the law, to tax only jewelry of more than nominal value, excluding such articles as cut steel buckles and fiveand-ten-cent store "jewelry." members of Congress, in fact, were never able to see how the Internal Revenue Bureau had ever been able to classify cut-steel buckles as jewelry, since they were neither of precious metal nor ornamented or fitted with precious metals or imitations thereof or precious or semi-precious or imitation precious stones, as stipulated in

Shoe buckles and musical instruments were found to be in the same class. For sanitary reasons it is necessary to use gold or silver on certain parts of some musical instruments, and this excuse was seized upon by the

Internal Revenue Bureau as making them taxable as jewelry. The same arguments, practically, that have been submitted by the shoe trade against the buckle tax were submitted by musicians against the tax on musical instruments. In both cases, opponents of the tax were eventually successful, and the new revenue law, effective, insofar as the jewelry provisions are concerned, on July 2, exempts musical instruments from tax entirely and shoe buckles selling at not more than \$30.

The vicissitudes undergone by the shoe trade during the life of the comprehensive jewelry tax were visited, to a greater or lesser degree, upon all industries subject to excise taxes under the war revenue laws. Manufacturers of automobile parts, for instance, were subjected to the same uncertainty as to the taxability of various articles, such as spark plugs, which were considered as necessities or accessories according to the whim of the thenruling official. Shoe buckles, however, it is believed, were subject to more fluctuation during the life of the tax than any other taxable article; they are now luckily freed from this uncertainty, but not so as regards other articles still included in the taxable

Are You a Typhoid Carrier?

Here's a subject I don't often write about, but it is attracting so much attention just now that I feel that the readers of this page ought to be hearing something about it.

It has been found that in certain places where epidemics of typhoid fever have occurred, a grocery store was the center of it. Not on account of the diseased or decayed character of anything sold, but because somebody employed in the store, in some capacity which would bring him in contact with the food sold was what is known as a typhoid carrier. Ever hear of a typhoid fever carrier? A typhoid fever carrier is a man or woman who though without typhoid fever, has the peculiar faculty of carrying the germs of it in the body. They find their way out of the body through the usual channels and come in contact with whatever the person is working around. This has gone on for years, the carrier being continually in perfect health but infecting successive crops of victims year after year. For instance, in New York City only recently eleven typhoid cases were traced to a clerk working in a grocery store. A man running a bakery and pastry shop also in New York and who had had typhoid eighteen years ago, was found to be a carrier. Heaven knows how many people he had infected in eighteen years.

This hint is thrown out for what it may prove to be worth. If typhoid breaks out in your neighborhood, particularly among your customers, better have every clerk in your store, and yourself, subjected to a rigid examination.

Elton J. Buckley.

Things Are Getting Serious.

Things are geeting serious with a number of shoe retailers throughout the Eastern half of the country, it was said, and, as is the case in other lines, the backwardness of the weather is blamed for it. This is especially true in the women's shoe end of the business, for there is little reason to ascribe to political uncertainties any of the slowness in consumer buying in that branch of the trade. Very little buying is being done in the trade at the moment, aside from some of the higher grades of men's shoes. In women's end there is not only no buying to speak of, but there are reports of cancellations and requests to hold back deliveries. White shoes in particular appear to be a problem just now with more than one retailer, in spite of the active season that had been predicted for them.

Fears of Inflation.

When call money dropped to 2 per cent. in New York last week, the lowest rate since 1919, it started renewed talk of the possibility of inflation. The advent of cheap money has strengthened the market for investment securities, but the price of speculative issues depends less on interest rates than on profits, and the fact that there is so much money is in itself an indication that prospects of profits are not especially promising for the time being. Cheap money also can hardly bring

an inflation of commodity prices when the supply of so many basic commodities is excessive as at present. If there were not so much overproduction cheap money might indeed bring about a rise of prices, but with price concessions now necessary to stimulate business in many lines the danger of inflation is not immediate.

Interest in Men's Slipovers.

Considerable interest is reported in men's slipover sweaters by men's wear retailers. They are being featurd as a novelty sports item and are said to be taking well with the younger men. The garments are of a weight sufficiently light for Summer sports use and are being frequently worn now by young men in place of a vest during the present vagaries of the weather, Jacquard patterns and esigns are featured. The backs and sleeves of the garments are white, the jacquard effect being worked out usually in front. Knit wear manufacturers are showing the slipovers for Fall also, and it is believed likely their run of popularity will continue.

House Furnishings Move Slowly.

After a quite active period, retailers are finding a slowing up in house furnishings, although the buying by newlyweds constitutes a bright spot during the present month. The wholesalers have found the situation quiet for several weeks. They are not disposed to force sales at the moment, although in some of the staple lines of tin and aluminum ware they are closing out stocks rather than carry them. The trade expects retailers to be in the market for Fall requirements during the latetr part of July and the following month.

Michigan Shoe Dealers Mutual Fire Insurance Co. Lansing, Michigan

PROMPT ADJUSTMENTS

Write

L. H. BAKER, Secy-Treas. P. O. Box 549 LANSING, MICH.



Altogether Too Many Nonentities in Congress. Glen Lake, June 17—Memorials to great and departed statesmen are com-

mendable, but the one suggested by Congressman Mapes, of Connecticut, who wants to show veneration for President Harding, hardly possesses merit, to be considered as one.

He wants to have Uncle Sam issue

a 7½ cent coin, with the late president's profile shown in relief, but does not explain the real material value of a coin of that denomination.

Before we plunged into this era of extravagance which now engulfs us, there was an occasional use for a 2½ cent piece to round out a shilling, but the war minimum values have hardly justified the issuing of fraction-al currency of any denomination. The "iron dollar" has almost superseded the penny.

President Coolidge through all this fight for tax legislation has emphatically stood for tax reduction—not tax reform.

The denunciation of President Cleveland, when he allowed the notorious Gorman tariff bill to become a law without his signature, because it was a "measure of perfidy and dishonor," was by no means any more emphatic than the criticism of our President when, the other day, he reluctantly signed what he calls a "tax reform" measure, and in no wise calculated to reduce the burdens of the

President Coolidge would certainly have vetoed the measure were it not for the unsettled condition of the Nation's finances and the belief that the succeeding Congress might manifest some signs of sanity.

The President I fear, is hanging to a reed when he has hopes of anything coming out of the next Congress, for no matter what may be the result of the coming election, the same nonen-tities who have cluttered up the legislative halls for the past eighteen months, will be on hand to sing their own requiem, and if this country has manifested itself by electing some real honest-to-goodness representatives they will not be in evidence until 1925.

However, I hope President Coolidge will make a campaign issue of tax-reduction and how to the line even

reduction and hew to the line, even if some of the "regulars," who were regular only on salary day, are com-pelled to squirm instead of side-stepping with their constituency. The people ought to be made to understand that they were betrayed and that by party "regulars" who were horrified to know that only a few non-partisans had opposed the President, and then came to his defense by applying gasoline to the flame. Party "regularity" is a joke, and the President, mild-man-

is a joke, and the Fresident, mind-mannered though he may be, would be justified in being "nasty" when it comes to the selection of the next Congress.

It is certainly a duty Mr. Coolidge owes the public to expose their betrayal through the acts of those selected as their representatives. lected as their representatives. And while he is on the job of telling the public these things, he might go a step farther and explain why it was that a resolution submitting an amendment to the U. S. Constitution eliminating non-taxable securities was defeated, a benefit now enjoyed by non-productive aristocracy of much greater value than any meager reduction in value than any meager reduction in the tax on earned profits. The rejection of the suggestion such an amend-ment certainly demonstrated the insincerity of Congress, for it continued the program of the escape from taxation of non-productive capital and con-tinued to burden with heavy taxes productive enterprises.

The public will some day fully realize that they suffer from high prices because of high taxes. On this one point the President very forcibly and convincingly goes on record with the statement "that of the 110,000,000 peo-

ple in this country, less than 4,000,000 pay income taxes directly. The remaining 106,000,000 who pay no such direct taxes are given no relief in what they pay indirectly on everything they

Legal authorities representing the Federal Government in the enforcement of prohibition laws, claim they are handicapped by lack of co-opera-tion on the part of state courts, and in this view they are certainly correct in the main.

The judiciary in the various states is made up largely of politicians, or are at least the product of "politics," and under such conditions are quite apt to make repayment for political benefits which they have advantageous-

ly accepted.

The state courts are expected, of course to enforce the laws, not prohibition laws alone, but all laws, but in many instances, especially in the larger communities, it has looked as the state that least indeed a shown though the local judges had shown an inclination to interfere, by writs of habeas corpus, injunctions and other-wise with the suppression of crime and the punishmet of malefactors

proposal for elect Federal judges, favored by some, would simply enlarge the field for more political intrigue.

Much as we may talk about keeping the judiciary out of politics, there is abundant evidence that we are not doing so, and elections for such posiare as warmly contested as for any other office.

There is much talk about the antiprohibition forces putting up wet can-didates for Congress in districts now represented by adherents to Volstead legislation, and ballot boxes are in evidence in many places where voters are asked to go on record with their opinions on this much discussed ques-

opinions on this much discussed question.

Absolutely there is not a chance in the world for the return of light wines and beer as legitimate beverages, so far as any change in the present law is concerned, and any effort in this direction, especially in Michigan, is an evidence of weak mindedness.

Michigan work before women were

Michigan, even before women were accorded the right to vote, and long before the war, adopted prohibition by a majority of 154,000, and shortly after the sale of light wines and beer by a majority of 207,000. While there is much disgust over the farcical execution of the law, there is no reason why another election would materially change the results, and even if Michigan did vote to legalize the sale of these commodities, the 18th amendment would nullify any such proceeding, and the Volstead act would be just as surely in force in Michigan as it is now. it is now

As I have before stated, the anti-prohibitionists are wasting their monprohibitionists are wasting their money, time and energy in trying to give publicity to any such program. They simply intensify the sentiment which made these laws possible and embarrass the few legislators who really conscientiously favor the repeal of prohibitory legislation. Any one who is optimistic enough to think he may be able to quench his thirst legally at any time in the future is playing against great odds.

When one considers that in order to change the Federal Constitution, not only the laws and constitutions of

to change the Federal Constitution, not only the laws and constitutions of at least thirty-two states must be changed, but the laws and Constitution of the United States must be altered, a matter of from seven to ten years. Some job one will have to Some job, one will have to admit.

One great effort put forth is that the manufacture of low-powered fruit juice for family use is a violation of law, and sentiment is worked up against this invasion of the sanctity of the home.

Mr. Volstead himself admitted that

the law never was intended to apply to the manufacture of elderberry and other fruit wines, provided such prod-uet was not sold or distributed illegiti-mately, and former Attorney General Palmer delivered an opinion in which he stated that "one who makes cider (and other fruit juices) may keep it in his possession without regard to the amount of alcohol it afterward contains as a result of fermentation, so long as he hold it only for use in his home," and this opinion has never been reversed, although the courts have never passed on its merits

As a matter of fact the Federal authorities have not been in the habit of disturbing home makers of cider and fruit wines, so long as they do not sell their product, or allow its use in the house to become a public nuisance.

Early in days of prohibition in Michigan certain over zealous administrators of the law made some trouble over this matter, but public sentiment has established a custom, and for legitimate purposes no talked of amendment of the laws would accomplish anything to improve this situa-tion. Frank S. Verbeck.

Wealthy German Tourists.

Verona, Italy, May 27—I shall be grateful if you will allow me to confirm, from personal experience, the accounts which have reached America as to the lavish spending of money by Germans now in Italy. No doubt there is suffering in Germany, but it looks as if she were willing to have her burdens carried by any one who will assume them.

I have just come from Venice, where Germans form a considerable proportion of the tourists; they are of both sexes and all ages, well fed, ex-pensively dressed, in excellent spirits, and behave in every way as though they had won the war and were spending the indemnity.

I also saw several large parties of personally conducted tourists, who were evidently not rich, but yet able to afford a pleasure trip, with guides of their own nationality. These things I saw; I was also told that when the Red Cross in Switzerland was having a drive for the destitute German children an appeal was made to a man, who answered: "Don't beg from me; I am a German, not a silly Swiss or a damn fool American."

Mary Cadwalader Jones. I also saw several large parties of

Insect Inebriates.

Ants consume more alcohol in proportion to their body weight than does the most accomplished drunkard, asserts Prof. Paul Lindner, chief of the fermenting industry institute of Berlin. The insects whose industry has become a proverb manufacture their own home-brew in their digestive canal by the action of yeasts on the milky juices which they extract from aphids or plant lice which they keep for that purpose.

Other insects have similar homemade home-brew outfits which they use to capacity, Dr. Lindner stated. Wasps are accomplished bootleggers. In the Balkans, where a strong liquor is made from prunes which are fermented and distilled in open vessels in the orchards, the vats are besieged by swarms of thirsty wasps. The queen of another species keeps her favorite yeast in storage during the winter between the tiny hairs of her tongue and deposits it in the spring on the blossoms from which the honey

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Business Dependent on State of Crops

The state of the crops is going to be a more important factor in determining the course of business during the autumn than the political campaign, though the latter will receive by far the greater share of attention. No matter how the election goes Congress is not scheduled to meet again until December, and then only for a short session that will expire on March 4. The Congress that assembles after that date will be a new one. All the members of the lower house and a part of the Senate will have been passed upon by the electorate in November. The reconstituted body may be better than the present one. It will hardly be any worse, so far as business is concerned. At any rate, it ought to be somewhat more susceptible to Executive influence, for the reason that there will be more patronage at the disposal of the Executive after March than there has been during the life of the present Congress.

The wise folk down at Washington say that this lack of patronage at the disposal of the present Chief Executive has had much to do with the recalcitrancy of the lawmakers. No matter how the election goes in November, the terms of many Executive appointees will expire early in 1925, and the desire to take care of their friends will make many Congressmen "listen to reason."

All this is not without interest to those who are concerned with the possible effects of political developments on the course of business in coming months.

As we started out to say, however, the state of politics will not be nearly so important as the state of crops. Just now the crop prospects as reported by the Department of Agriculture are not any too rosy. The department finds the condition as of June 1 to be lower than on the same date in any of the last dozen years for which figures are available. This is because the month of May was too wet and cold East of the Rocky Mountains and too hot and dry on the Pacific Coast to enable the staple crops to get a good start. The condition of

wheat, oats, rye, barley and hay is from 5 to 10 points below the previous ten-year average. The report on the condition of the cotton crop a week ago was also unfavorable, with a condition 7.2 per cent. below the average of the previous ten years.

These figures do not mean that the farmers are going to have another disastrous year. Good growing weather during the current month can do much to offset the bad start. The recovery of business later in the year will depend, however, in no small degree upon the buying power of the farmer, and this in turn will be governed by the weather we are going to have in coming months. Under such conditions forecasting becomes peculiarly hazardous.

William O. Scroggs.

The Nation's Tax Bill.

The American people's tax bill in 1922, according to a report of the Federal Trade Commission made in response to a Senate resolution, amounted in 1922 to more than \$7,750,000,000. Federal taxes constituted over half this total. There has been an increase of 127 per cent. in taxes in five years. Per capita taxation, the Commission found, was heaviest in the North At-Rocky Mountain and Pacific Coast States, but was most burdensome in the agricultural districts, especially in the wheat belt, where the farmers' purchasing power is very low on account of the slump in the price of their principal product.

The Commission paints a gloomy picture of the economic distress in the grain belts of the Middle West and Northwest and suggests that "plans for any further reduction of the present burdens of taxation should be adjusted especially with a view to this depressed condition of agriculture." The farmers undoubtedly find the land tax a great burden, but this is a matter over which the Federal Government has no control. Certainly the income tax is no burden to those whose net income has shrunk as that of the wheat growers has done. The other Federal taxes, such as those on jewelry, theater admissions, automobiles costing more than \$1,000 and mah

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jongg sets, do not add to the burdens of the tillers of the soil. The remedy for taxes on agriculture lies rather with the states and the local governments.

The findings of the Commission with regard to tax-exempt securities are of more particular interest. It estimates the total amount of such securities which are wholly or partly exempt from taxation at approximately \$32,000,000,000. This is considerably more than the figures which have been cited by other investigators. Of this amount, \$4,500,000,000 were owned in 1922 by persons with incomes in excess of \$10,000, about \$12,000,000,-000 by business corporations, and \$16,-000,000,000 by all others, consisting mostly of individuals of smaller incomes. That persons of small means own nearly four times as much in taxexempt securities as do persons of wealth is something that will surprise most of us. Of the tax-exempt securities held by business corporations the bulk belonged to banks, trust companies, and insurance companies. The tax on the income of these corporations amounts to 121/2 per cent., and this rate is hardly high enough to be the sole cause of their large investments in such securities. Other factors, such as stability and safety of Government issues, are weightier con-

Will Wages Be Affected?

One question which was bound to be raised at this time, in view of the widespread curtailment of industrial operations, is that of wages. With lower prices for commodities and a decrease in employment the matter of wage adjustments has to be considered. There is no general disposition yet evident on the part of employers to attempt a general downward revision. Even in the textile industries, where business is poorest, the mill operators are not unanimously in favor of a reduction. Scattered reports of wage reductions are coming in, but the chief source of decline in purchasing power at present comes from part time and unemployment. Where curtailment is necessary manufacturers prefer to maintain all their working forces on part time rather than a portion of them on full time. This distributes the loss of wages on all alike and also serves to maintain the working force intact and available for fuller utilization when recovery comes.

As always happens when business takes a downward turn, speculation has begun as to when the next upward swing will get under way. There is a disposition to put a great deal of emphasis on the coming election. In previous election years the political situation has been a minor factor, unless the leading issue was some question of proponderating importance to business, as was the case in 1896, when free silver seemed to be a menace. In 1908, when the election of a conservative candidate was certain, business was poor whereas in 1912, when the party alleged to be most friendly to business was split in two and a change in the political administration seemed certain, business was good. Siice 1896 politics has had very little to do with the state of business in election years.

Whether it will play a part this year will depend mainly on the prominence given to economic questions during the campaign and (1 the possibility of a third-party movement, with the election thrown into Congress. It is our guess that the election as a factor in the business situation will be no more important this year than it has been in recent years. Recovery will depend on other things, such as the European situation, the condition of the leading crops, the ability of many basic industries to work off their surplus stocks, and so on.

Central Europe Lacks Capital.

Just as the United States appears for the time being to have an oversupply of liquid capital, complaints come from abroad that Central Europe is now suffering much inconvenience from the lack of capital or of a real investor class. The unprecedented currency inflation of the postwar years eliminated the investor. He could not afford to save when the value of his savings was rapidly evaporating, or if he did, his savings went into some sort of goods or other property and therefore assumed a nonliquid form. Now that most of the currencies of Central Europe have become stabilized with the printing presses no longer supplying currency in bales, the need of an investor looking for employment for his spare funds is being keenly felt. He is not to be Inflation killed him. European industry must look elsewhere for its capital, but there is little hope of its getting much until further progress is attained in settling the big post-war problems.

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In imagination, just shake your fist in the face of progress and shout, "It can't be done."

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The one thing about mutual insurance which appeals to me most forcibly is the rapid increase in volume and the enhanced estimation in which it is held by the insuring public. Its growth has been as rapid as that of the telephone, the automobile or the radio. Men who sneered at mutual insurance in the days when the assessment feature was much in evidence have become so enthusiastic over the subject of late years that they have voluntarily become partisans in their support of the many good companies which now make up the rank and file of the mutual insurance field.

This condition is, of course, very largely due to the uniformly high character of the men who have undertaken the management of our mutual companies, as well as the careful scrutiny the managers have exercised in the selection of their associates, district agents and field workers. Considering the comparative inexperience of some of the managers in the insurance field I consider this feature a most remarkable one.

Of course, the mutual companies could not have made the remarkable record they have if they had depended solely on local agents to create their The local agency system business. would have forced them to take the business as it comes-good, bad and indifferent-whereas the present method enables the companies to select only the cream. This accounts for the small loss ratio the mutual companies have been able to maintain ever since they came into active competition with the stock companies.

The work done by the mutual companies in encouraging the insuring public to improve their risks appeals to me. This necessitates the employment of solicitors and engineers who understand the business; think along straight lines; who are thoroughly practical and are able to express themselves intelligently and forcefully.

The promptness with which the mutual companies adjust their losses and settle all just claims is certainly commendable and accounts in no small degree for the popularity mutual insurance now enjoys, in comparison with the unpopularity of stock insurance. I have always felt that mutual companies made a mistake in entrusting the adjudication of their losses to the same adjustment companies which handle stock company losses and I have had my attention called to many cases where incompetent and undiplomatic men in the employment of the adjustment bureaus have unnecessarily created enmities against the mutual companies which ought not to exist. My knowledge of adjustment companies-perhaps not so complete as it might be-leads me to believe

that these organizations are the creations of stock company managers. This naturally makes them creatures of the stock companies, bent on extolling and exalting stock methods and practices to the disparagement of mutual methods and practices.

I also question the policy of buying riders prepared under stock company auspices, because so many of them contain catch phrases which ought not to be countenanced by mutual companies which aim to conduct their business along fair and equitable lines. I have been so stirred up over the crafty intent of some of these riders that I prepared a rider adapted to be used on mercantile policies which seems to me more in keeping with the spirit and interest of mutual insurance. This form I have furnished absolutely of charge to several of our Michigan companies for some years. Of course, such an arrangement was not very business like, but it was better for my mercantile friends-and I think for the mutuals also-than to permit the use of a form which looked fair enough on its face, but which contained catch words which might work to the undoing of a well-intentioned merchant.

Because the utility of mutual insurance has been clearly demonstrated and because it has been shown that men who have the genius and energy to create a mutual company can command a compensation in keeping with their ability, it is the duty of all true friends of mutual insurance to keep close tab on all new companies which enter the field and see to it that no exploiter, promoter or wrecker is permitted to gain the ascendency, to the detriment of the cause and the disappointment and loss of those who may be induced to place confidence in a company simply because it sails un-der the cognomen "mutual." Eternal vigilance is the price of liberty and the same quality should be cultivated in dealing with any new aspirants for public favor in the mutual insurance

I believe in the theory and practice of mutual insurance. I have done everything I could do to encourage its expansion and adoption by merchants and other business men. I shall continue to give the subject my best thought and heartiest encouragement because it is in the line of progress; because it gives the insured a square deal; because it saves the insured much money; because it keeps in the West large sums that would otherwise be devoted to the enrichment of Eastern money centers and European E. A. Stowe.

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Giving Credit To Store Customers.

Not the least important of the many policies that enter into the conduct of the modern store are those that have to do with the granting of credit to customers. It is obvious that a store which gives its patrons the privilege of buying on credit must be careful in the selection of the persons to whom this privilege is extended; yet, at the same time care must be taken that business be not lost through a too careful selection of charge customers.

In connection with the granting of charge accounts, the question is often brought up in retail credit circles whether it is right or "ethical" to solicit accounts. Arguments are advanced on both sides of the question. If the solicitation concerns only persons of financial responsibility, according to W. F. Powell, there is much to be said in favor of it. Mr. Powell, who is controller and credit manager for Oppenheim, Collins & Co. of this city, was recently elected President of the Associated Retail Credit Men of New York City, Inc.

"So far as I have been able to discover," he said yesterday, "the only persons who cannot ethically advertise for new business are doctors and lawyers. I personally see no reason why responsible persons should not be solicited to open charge accounts in order to build up business. There is no objection to advertising to increase the store's cash business, and the principle is the same in both cases. If the right kind of prospects are solicited, the store is just as certain of getting its money as it is when the cash is taken in from the customer in person.

"I know that some credit men will not subscribe to this view, feeing that to solicit accounts weakens their position and tends to cheapen credit generally. I feel that way myself about promiscuous solicitaion, but when the prospects are chosen with due regard as to their value to the store as customers I can see nothing wrong or unethical in it. If it is wrong to do business through the medium of solicited accounts, it is also wrong to my mind to solicit business by means of mailing lists."

Another question that comes up in the conduct of a credit business is whether a man should be notified when his wife open an account in a store. The best answer to this, Mr. Powell said, is the fact that it was now done by only one local store of any size, although it was at one time the more or less general practice. One of the principal objections to such notifi-

cation, he further said is that most husbands dislike the intimation that their wives are doing something without their knowledge, or that the data given by their wives on their application for accounts must be corroborated by them.

One of the most important problems of all is just how tight a check should be put on the granting of credit, which is another way of asking just how large a percentage of the aggregate annual business can safely be charged off in the form of bad-debt losses. The assertion has been made that unless this percentage is at least equal to one-quarter of 1 per cent. of the annual gross sales the store is losing business. In other words, under such conditions good customers are being lost by too careful granting of accounts. Mr. Powell, however, believes that no hard and fast percentage can be set, and said yesterday that while an annual bad-debt charge-off of one-quarter of 1 per cent. would doubtless be all right in connection with a large specialty shop or department store, it might well be excessive in the case of a smaller shop.

"The advisability of allowing floor men to check credit purchases not exceeding \$10 in value." Mr Powell went on, "is a point that has received some discussion again lately. Personally, I feel that it is perfectly all right to give the floor men this power. It not only speeds up service to the customer, but it also takes considerable detail work from the authorizers in the credit department and permits them to give more of their attention to handling charges in which much larger amounts are involved. The losses sustained in this way have, in my experience, been very small and have been more than made up in the improvement in service to the customer. It is not too much to believe that business is increased to some extent in this way by permitting the customer to complete her transaction quickly. This not only gives her more time to shop in other parts of the store, but it enables the salesman or saleswoman to give his or her attention to another customer with a minimum of lost time.

"Then, too, there is the question of billing purchases made on the final days of the month. In some stores the practice is not to make up bills until the end of the month and then to charge for all purchases made during that period. To me this is wrong. It not only puts a strain on the bookkeeping department that is not neces-

sary, but such prompt billing makes the transaction virtually one of cash, rather than credit. Further than this, it tends to discourage buying on the last two or three days of the month. By bringing our month to a close on the 27th, instead of the 30th or 31st,

we have found that two nights' work a month could be saved our bookkeeping force. What is even more important, from a strictly business point of view, is that many customers ask that purchases made near the end of (Continued on page 19)

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END OF FOLLMER VOYAGE.

Last Descriptive Letter of Most Interesting Series.

New York, May 31—In London we went out to the British empire exposition. It is out at Wembley, about fifteen minutes' ride from London. It is located on a plot of ground London. is located on a plot of ground I should say comprising 200 acres and the buildings will compare favorably with our San Francisco exposition some years ago

Each of her colonies has a building and the architecture of each corresponds to the architecture of the country building it. The whole building and grounds plan is architecturally

fine.

Canada has a beautiful building and, following all of her previous exhibits in this country, runs to built-up pictures of wheat fields and forest scenes. In this part of her building I think there were six of these built-up pictures, each fifty feet long and about twenty feet deep. They represent wheat fields with real wheat and they are so real that it is hard to believe you are not out in the country looking at the wheat fields. A minature railroad with trains going through tunnels crosses bridges with automatic green and red signal lights, the train green and red signal lights, the train stopping at grain elevators with streams of real water running through the fields. The other pictures of for-

could hardly pull myself away.

The Australian building has an apple orchard on the same big scale, with ple orchard on the same big scale, with good sized trees with the different varieties of apples hanging on the trees and big bushel baskets of apples in front of the picture. Another with a sheep ranch, the sheep automatically moving from the pasture through a lane in which is a sheep dip, the sheep going down through this and coming up on the other side with the horses going down through this and coming up on the other side with the horses and wagons standing around, giving you a splendid idea of an Australian sheep ranch. Another fine picture is their butter exhibit. This is a built-in picture fifty feet long and twenty feet deep, with a solid mass of butter built on an angle from the front of the picture rising up ten feet to the back of ture rising up ten feet to the back of the picture. This has life sized mould-ed or sculptured cattle and pasture

fields.

India has a building representing the Taj Mahal. Burmah has a typical Burmese building. South Africa has huts with natives weaving with their native power looms. New Zealand, Egypt, Hong Kong each have big buildings. In all of these are everything manufactured in these colonies, with one room in each with minature trains showing their kind of transportage. with one room in each with minature trains showing their kind of transportation, with clay figures showing in facsimile the different types of natives and their dress, together with native cattle, building scenes, factory scenes, etc. One can go through any of these buildings and get a very good knowledge of the people and their manner of living. The grounds are heautifully ledge of the people and their manner of living. The grounds are beautifully laid out with flower beds, trees and vines, a lake extending around the grounds with motor boats stopping at the stations of the different buildings and a small railroad carrying passengers around the grounds.

It will be a splendid thing for England, for most of these colonies are on the other side of the world from her and a very small percentage of Englands population have ever visited them. To see them all in this realistic manner cannot but help to visualize

them. To see them all in this realistic manner cannot but help to visualize the greatness of her possessions. Even the most phlegmatic Englishman must be impressed with the vastness of their possessions and pride in them and it will tend, it seems to me, to bring them closer together in the exchange of their products and the possibilities and opportunities for imsibilities and opportunities for im-migration and it will give the steamship companies an excuse for making cut rates from the colonies to England

and give the colonists a fine oppor-tunity to visit the home land. It opened May 1 and continues all this

From London we went to North-From London we went to Northampton, a shoe manufacturing town, about ninety miles by rail through a beautiful country, every part of which is well kept pasture land; but there is no alfalfa, no corn, very little wheat and very few potatoes. I did see a few beans. I don't see how they can exist with any degree of economy with nothing but pasture lands. I do not him the pasture lands. nothing but pasture lands. I do not believe I saw half a dozen fields which looked as if there had been a plow in them for years. They say they can-They probably think so because their great great grandfather did not. In all our drives I did not see a chicken ranch, not even a chicken coop, nor did I see a beehive, and I did not see many large flocks of sheep or many

In Northampton we motored out In Northampton we motored out every day fifty miles or more in every direction and it was all the same pasture lands. It makes beautiful looking country, but it got my goat with so few signs of farming life. Rural England seems to be a place to live, not to work. This section has a number of iron ore mines. The vein is ber of iron ore mines. The vein is within fifty feet of the surface. They dig down, strip the vein and then fill it in and in time it is again a pasture field. Northampton is one of the best cattle countries, but about four months ago they shipped several carloads of cattle in from Scotland and I guess the veterinary authorities must have gone to sleep, for these cattle had the foot and mouth disease and were sold at public auction in Northampton. They went to different farms in all parts of the country and in a few weeks' time the herds in the whole country had it and it is one of the worst diseases to fight there is. It is tracked over the pastures, birds carry it and dogs running through one field carry it into mother field. The government had another field. The government had dogs tied up, people prohibited from walking through the pastures and hundreds of cattle had to be shot, so if you live in a farming community, beware of shipped in cattle.

beware of shipped in cattle.

We enjoyed a visit to Stratford-on-Avon, Shakespeare's home and burial place. We saw in the same town the home of Marie Corelli, who died a short time ago. We visited Warwick castle, one of the most interesting, historically, in England and Kenilworth, made historic by Sir Walter Scott's novels. The castle is now a ruin, but Amy Robsart's chamber is ruin, but Amy Robsart's chamber is still pointed out by the guide.

Cambridge university and Oxford university compare with our Harvard and Yale. The colleges making up Cambridge university are located at Cambridge, a city of about 40,000 population on the River Cam. This stream is only about twenty feet wide. but the banks are beautifully sodded and when we were there a great number of canoes with the college boys and girls were using it, apparently not so much for the boat ride as a place to talk to their best girl. This stream runs along the backs of the colleges. Seventeen colleges make up the group of the university. That you may get some idea of the ground they cover, some idea of the ground they cover, some of the largest of them are the size of a city block such as that bounded by Fountain, Prospect, Lyon and College, the buildings built on three sides with a big grass commons in the center. Some of the better known are Queens College, founded in 1448 by Queen Margaret, wife of Henry the Sixth; Kings College, founded in 1440 by Henry the Sixth; Magdalene College, founded in 1506 by Margaret, mother of Henry the Seventh, etc. Each college has a cricket ground of its own on the outskirts of the town. The students all wear a cap, sweater or coat, so that

anyone up in college knowledge can tell from their dress which college they are attending.

I talked to the representative of the Phister & Vogel Co., of Milwaukee, which has a large warehouse in Northampton, as this is the center of Northampton, as this is the center of the shoe manufacturing industry in England, and he said their business was quite good and improving, but, strange to say, the call now is for high priced leather for fine shoes. They talk about thousands of people being out of work and yet there is a strong demand for high priced shoes from middle class people. Movies and theaters are overcrowded. With beer and whisky drinking as common as we drink water in our country, they still

drink water in our country, they still have money to spend.

I have said but little about the economic situation in the different countries. What little I have said was from the countries' own publications. I have tried to write only of what I have seen and how it impressed me. Even in this no two people making the same trip will see the same thing. A same trip will see the same thing. A lady said to me, "There are no cattle in India." In making the same trip. in India." In making the same trip, I saw a greater number of cattle than we would see traveling through Michi-She was probably not looking

Another thing, if you do not make a note of the interesting or strange things you see the first day, in two or three days they are so common or three days they are so common you don't notice them. When you get to a country where small kids have their birthday suits on the first day they are noticeable. After that you hardly know if they are in their birth-day suits or mother's old apron.

The English are tea drinkers. They drink it for breakfast in place of coffee My American relatives who have lived My American relatives who have lived in England for ten years say the climate makes them bilious if they drink coffee. They would no more think of going without their afternoon tea than they would without their breakiast. It is really a delightful function. The homes of the well-to-do all have their lawns and gardens walled in with a wall eight feet high. They all have a nice lawn with lots of flowers. Because of the dampness of the climate one can stick any kind of a flower in the ground and it will of a flower in the ground and it will grow. In this hedged in yard in the afternoon they have their tea, bread and butter and cake and friends call or are invited and drink tea and visit. I can see how it becomes very enjoy-

One of the curses of England from their own publications is union strikes. The dockmen seem to be al-ways on a strike. Some years ago waited two days in Liverpool before the boat could sail. This year a week before we sailed the boats were held up a few days. The Cunard line sent the Mauretania over to Cherbourg to have some work done on her because of the strike. This \$20,000 job was lost to English laborers.

They are just commencing to re-build or repair the roads. During and after the war taxes were so high they did very little road work. They are now getting at it and they do it splendidly. They only repair one side splendidly. They only repair one side of the road at a time, so you are not annoyed by detours. The last few years the cities and larger towns have gone into municipal house building, bu the taxpayers claim the houses are too good or too expensive for the class of people for whom they were built. The interest on the investment and repairs is more than the rent the tenants can afford to pay, which means more taxation more taxation.

more taxation.

At the last election the radicals, socialists and labor party, by combination, secured a majority in parliament. They were largely elected on a free trade versus protection platform. Immediately after the war, in order to raise revenue, a protective tariff was placed on quite a number

of things. The slogan of the radicals was, "Remove the tariff." They went was, "Remove the tariff." They went into power only to find that it is easy when you get in there are problems you must face that you had not thought much about—a sufficient revenue to run the government and how best to get it—but having made free trade promises they felt they free trade promises they felt they must carry them out and one of them was 33½ per cent. duty on automobiles, which they cancelled as of August 1. This is good news for Michigan automobile manufacturers, but from my republican education protection builds up manufacturing. It did in England. Previously they made high priced cars and did not have quantity production but during have quantity production, but during the last few years since this protective duty was put on there are two or three companies which are making a cheaper car and are selling a lot of them in competition with the Ameri-can cars. Whether these English can cars. Whether these English companies have their organization in such shape that they can continue manufacturing in competition with American cars with duty off is a prob-lem facing not only manufacturer, but several thousand workmen engaged in the industry.

As I stated in a former letter we were given tickets to return on any Cunard line boat during the summer. We came home on the Berengaria. She is over 900 feet long. This is eighteen 50 foot lots if that emphasizes it more. She has a special ball room used for no other purpose, with space for 250 dancers, a big gymnasium, a swimming pool as big as the one in the Y. M. C. A. in Grand Rapids, a lounge as big as the Pantlind ball a lounge as big as the Pantlind ball room with dining room, writing rooms, smoking rooms in same proportion as to size, a promenade deck fifteen feet wide that in walking around it four and a half times you have walked a mile. Her voyage running time is 23½ miles per hour. We left Southampton at 4 o'clock Saturday and arrived at Ambrose Lightship, New York harbor, 7 o'clock the following Friday. Coney Island opens up on Decoration day, so Long Island was illuminated for several miles along the shore,

ated for several miles along the shore, as were the towns along the New Jersey coast. It looked as if they were all lighted up to welcome us. There were about 100 Laconia people among the passengers.

among the passengers.

As we came up to anchorage for the night, it being too late to dock, the Statue of Liberty loomed up in the distance. Mrs. Follmer said, "Don't it give you a thrill!" Of course, I was thrilled, but I replied, "Yes, but she needs a coat of paint." One of the delights of going on a trip is getting home again. If any of the readers of the Tradesman have enjoyed any of my letters I feel amply repaid for my letters I feel amply repaid for writing them and appreciate Editor Stowe's thinking they might be interesting enough to his readers to print them.

C. C. Follmer.

Religions of Our Thirty Presidents.

Eight were Episcopalians. Eight were Presbyterians. Four were Unitarians. Three were Methodists. Two were Dutch Reformed. One was Baptist. One was Disciples.

One (Coolidge) is Congregational. Jefferson and Johnson were "believers in Christianity," but were non-

The latest suggestion is to deport any foreigner who does not take out his first citizenship papers inside of one year after reaching this country.

Lodge proposes a World Court of his own make. It won't make even the front gate.

Will the Penny Become Extinct and Disappear?

Will the penny disappear? It seems like an absurd question to ask, for it appears to be grounded in our very nature, and we utter a thunderous 'No" on impulse. But the older generation has seen several denominations of money become extinct, and we understand the two-dollar bill will gradually fade away. No more are to be printed, it is said.

Consider the penny! The low estate to which it has fallen. Time was when a penny in a boy's hand was "some money. He had worked half an hour to earn it, or had run a long and tiresome errand. He gloated over it; fondled it lovingly; delightedly deliberated how he would spend it. Should he buy a sugar cake the size of a wagon wheel, or two big sourballs that would last half a day, or mayhap at the grocers a smoked herring? Herring wasn't as good as candy, to be sure, but the pleasing taste was powerful strong, and lasted the whole day. But boys don't work or run errands for pennies now. It's a nickel, or dime, or quarter, please.

Take a penny in your hand and fare forth to buy something. You can't. Not even a newspaper, or a letter postage stamp. Yes, pardon, you can buy something-candy-a chocolate drop, a stick of candy. Nothing else. Absolutely nothing.

Are the candy men saving the penny from extinction? It sure looks so. And here is a legislator in California wants a law against penny candy; says its quality is dubious. What is the attitude of the candy trade on this important question?-for it is important. It is to their interest to continue selling penny candy, and to push it with more vigor; or is it to their advantage to follow the newspapers and make the lowest priced candy 2 cents, with the possibility of the penny following the dodo to the nebulous land of memory?-International Confectioner.

Opposition of Gompers Is a Boomerang.

When Coolidge summoned the military forces of Massachusetts to take the place of the striking policemen in Boston, Boss Gompers wired the then Governor of the Bay State that policemen had a God-given right to strike. Coolidge replied:

"There is no right to strike against the public safety by anybody, anywhere, any time."

Gompers retaliated with a telegram reading as follows:

"Your declaration against union labor will end your public career.'

Gompers did all he could to defeat the nomination and election of Coolidge as Vice-President, but the patriotic people of America gave the ticket the largest majority presidential candidates ever received, largely because Coolidge defied the arch traitor of the age-the most contemptible character in American his-

Any man or theory that Gompers supports will be snowed under by the right thinking men and women of the United States.



LOOK FOR NAME PLATE You'll find it on the refrigerator equipment in the better stores, markets, hotels, restaurants, florist shops and in homes. This name plate gives positive assurance of foods kept pure, fresh and wholesome,

"We Serve Our Trade Better With McCray Refrigerators"

Grocers and market men who use McCray refrigerators, display cases, coolers, will tell you that greater convenience in serving customers is one of the most valued advantages of McCray equipment ment.

The special compartments for the various kinds of perishables, the convenient door arrangement and the up-to-date and efficient door fasteners

and efficient door fasteners enable you to serve your trade promptly and easily. Besides, the exceptional display facilities show your stock to the best advantage; help make more sales because "goods well displayed are half sold."

McCray equipment pays for

- itself by
 —building more business for you -reducing spoilage to a
- minimum -cutting down operating costs
- enabling better service to your trade

Free Book illustrates and de-Free Book illustrates and describes McCray refrigerators, display cases and coolers for stores and markets of every size—explains exclusive McCray construction features. Send the coupon for your copy. We'll gladly suggest specific equipment to meet your needs. Ask about our term payment plan.

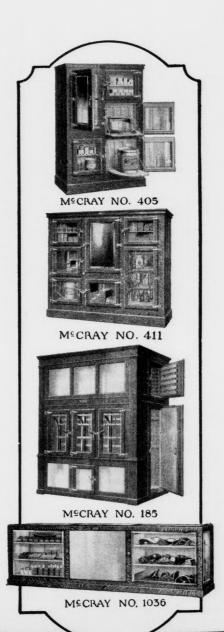
term payment plan. Kindly send Free Book and further information regarding refrigerators checked: for grocery, delicatessen stores for homes (() for hotels and restaurants

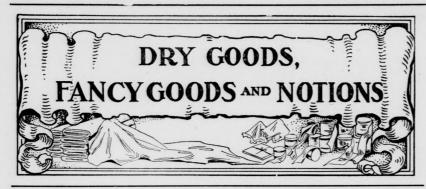
State _____(Write in pencil please)

McCRAY REFRIGERATOR CO. 2444 LAKE STREET KENDALLVILLE, INDIANA

Salesrooms in all Principal Cities
LESROOM 36 E. ELIZABETH STREET DETROIT SALESROOM

EFRIGERA for all purposes





lichigan Retail Dry Goods Association. President—J. B. Sperry, Port Huron. First Vice-President—Geo. T. Bullen,

Second Vice-President—H. G. Wesener,

Saginaw.
Secretary-Treasurer—H. J. Mulrine,
Battle Creek.
Manager—Jason E. Hammond, Lansing.

Meeting of Dry Goods Men at Lansing

Lansing, June 12—The officers and directors of the Michigan Retail Dry Goods Association met here last Fri-

day.

The meeting opened informally with a luncheon in the Grill Room of the Hotel. Invocation, recital of Lord's Prayer. After the luncheon the meeting was called to order by President J. B. Sperry. A general review of the proceedings of the last directors meeting. ing were made by Mr. Hammond, without a detailed reading of the same. On motion of Mr. Cook, supported by Mr. Mulrine, the minutes were considered, read and approved.

The first question to receive consideration was a motion passed at Jackson convention that a research committee be appointed to aid in the preparation of material for use in our pulletins. Our guest, Mr. Schreffler, was asked to make a few general remarks regarding the preparation of such material. He stated that his organization will be willing to co-operate with us in every way possible to give to our members the benefit of their research work. Mr. Schreffler, their research work. Mr. Schreffler, having another appointment, excused himself from the meeting.

The address before the Jackson convention made by C. B. Clark and the chart used by him was then discussed. Definite action regarding it was deferred until after the discussion was had concerning a change in the matter of issuing bulletins. After some discussion regarding the preparation of material for bulletins, the president appointed J. W. Knapp, of Lansing, A. K. Frandsen, of Hastings, and F. E. Mills, of Lansing, to be known as the Research or Bulletin Committee.

The said committee was appointed with reference to convenience in getwith reference to convenience in gerting together to advise with the manager. After full discussion it was decided that the information given by Mr. Clark in his address and prepared charts at Jackson convention on the subject, "Retail Inventory Methods" should be given in detail to the Association, the form to be a matter of further consideration.

The next subject for discussion was the matter of holding group meetings. It was the unanimous opinion of those present that the group meetings should be continued during the latter half of the year 1924. The number and lo-cation of the group meetings was left to a committee

It was moved by Mr. Wesener, seconded by Mr. Cutler that a committee be appointed to co-operate with the manager in preparing a schedule of group meetings. President Sperry appointed Messrs. W. O. Jones and D. Milletheles as such committee.

Mihlethaler as such committee.

The desirability of having some legislation passed by the Michigan Legislature on the subject of itinerant merchants, peddlers, etc., was discussed at length. It was conceded by

in some cases are obsolete and in other cases are in contradiction with each other and generally conflict with Fedlaws regarding interstate commerce.

It was decided that the manager should issue a notice asking the presidents and secretaries of each of the retail organizations of the State to meet with our President and Secretary to formulate some method for united action to secure a capable attorney to prepare a draft of such law. The raising of necessary funds to pay such attorney and other expenses pertaining thereto was regarded as an expense to be borne by all merchants.

The date for the calling of the meeting was left to the discretion of the manager. The motion directing the above was made by Mr. Mills, seconded by Mr. Wesener, and carried unanimously. The manager was requested to communicate with the National Retail Dry Goods Association, the Ohio Council of Retail Merchants and with other organizations which are giving attention to this form of legislation.

The securing of new members and the giving of service to all is a probthat is always confronting cantile organizations. The manager reported that many members do not pay dues until called upon and also quite a number of members must be "sold" every year. To increase interest and usefulness the officers and directors present agreed that millinery stores should be solicited as members and that the program committee for the next convention should provide a section meeting program for the benefit of ladies-ready-to-wear and millinery stores. Extended discussion and decision was deferred to the next official meeting.

President Sperry brought up the

matter of more complete reports of the addresses and discussions at our conventions. It was moved by Mr. Cutler, supported by Mr. Christian, that stenographic service be employed at State conventions, so that discussions may be furnished to our members. This may be furnished to our members. This motion was carried unanimously.

Various other questions of more or less importance were discussed informally. Those in attendance remained throughout the entire meeting. The throughout the entire meeting. The desirability of having a meeting with the executive officers of retail dry goods associations of Ohio, Illinois, Indiana, Wisconsin, Minnesota and Iowa was discussed and the manager was requested by the president to communicate with officers of the above named states, with the idea of developing such an arrangement. veloping such an arrangement.

We have just received an enquiry from one of our members asking if there is any Federal or state law in regard to advertising the "going out of business" sale and then by some excuse not doing as advertised, but continuing in business.

This custom has been frequently re-

This custom has been frequently referred to this office and we have consulted the Attorney General and he refers us to Section 15,049 of the Compiled Laws of 1915. We would quote this law in the bulletin, but believe that those who are interested will be better satisfied to go the smartly learn better satisfied to go to a nearby law office and read this section.

Any reputable attorney would be pleased to give a merchant this privi-This law which was enacted in is very plain and provides penalty for persons who indulge in misleading advertising. I would also call attention to Section 15,055 re-ferring to the use of trading stamps, certificates, coupons, etc. was enacted in 1911. This law

Jason E. Hammond.

New Rubber Fabric for Corsets.

A new rubber fabric for reducing corsets which gives them the advantage of being worn next to the body is about to be placed on the market. This feature, according to the firm putting out the new cloth, removes the objection hitherto raised to rubber corsets and girdles-that the fabrics used contain sulphur, which is injurious to the body when worn next to the skin. The new fabric, it is said, is made by a process which eliminates the suphur content. Upon completion, the cloth contains only cotion and pure rubber. The fabric, it is explained, will be cheaply priced and will be manufactured in any color desired. It will be sold both to the manufacturing and custom make trade. Incidentally, the rubber corset generally has taken the trade by storm. It has put new life into the industry, and all of the leading firms are featuring various models in which rubber is a feature.

Sees Swing To Better Goods.

If the judgment of a man who has made a reputation as a merchandise manager is correct, the public is tiring of cheap and popular-priced goods in quality is not particularly noticeable. He said recently that indications look to him as if there would be a reaction to former standards of quality next Fall. The buying of consumers, he continued, swings in cycles and, after being fed up with the cheap goods, it is about time for the trend to swing the other way. The public has the money to buy, as the growth in savings bank deposits indicates. There will probably be no wild wave of extravagance, the executive believes but the higher grade goods should have a better chance than they have been getting. He blamed both manufacturers and retailers for playing a material part in the production and sale of merchandise in which quality was secondary to price.

Foreign Competition Small.

The recent complaints in the men's neckwear manufacturing trade about the widespread featuring of imported tie silks by retailers in this country is only a tempest in a teapot, according to a well-posted executive. In the first place, he said yesterday, the volume of imported silks is almost ridiculous when compared with the domestic production. Then, the featuring by retailers is far more noticeable in this city than it is elsewhere throughout the country. The class of tie silks imported, he also pointed out, is generally of a high priced nature which has a correspondingly limited range of competition. There is also the factor of advancing prices of tie silks both in England and France. Deliveries of tie silks from the latter mills are also said to be delayed.

Consumers are still consuming.

Hosiery and Underwear

Weather is just right for these lines. This means "Quick Sales" Send us your orders now. Prompt delivery.

PAUL STEKETEE & SONS

Wholesale Dry Goods

Grand Rapids, Michigan

SUNNY DAYS ARE HERE

Are you prepared to meet the demand for merchandise that warm and sunny days will bring?

Get your share of this merchandise that will pay you a good profit. We suggest the following:

Men's Sport Belts,
Suspenders & Garters,
Bathing Caps,
Ecru Val Laces,
Curling & Waving Irons,
Bob Combs,
Crystal Trimming Buttons,

Lilly Picnic Packages, Handkerchiefs, Bathing Shoes, Ribbons, Fly Swatters, Beads, Fancy Garters.

Our salesmen will be pleased to show you samples of these items or send us your mail orders which will have our prompt and careful

GRAND RAPIDS DRY GOODS CO. EXCLUSIVELY WHOLESALE

Fall Dress Season More Tardy Than Usual.

Many of the leading manufacturers of dresses are now announcing their Fall openings, and buyers from some of the larger stores who usually look early in the season for show pieces have been in the market placing small orders, according to David N. Mosessohn, Executive Chairman of the Associated Dress Industries of America.

'The backward Spring season," Mr. Mosessohn says, "has had a tendency to defer any real action, as buyers are still placing orders for goods which they ordinarily would have purchased four to eight weeks ago. Some of the manufacturers who carry stocks for immediate delivery are reporting good business in Summer dresses, and indicate that they will not do much on their Fall lines until the season is further under way. One manufacturer said this week that he did not care about venturing on his Fall samples until he is through with Summer business, adding that he is now experiencing one of the busiest Summer seasons he has had in years. He admitted that he should have done this business a month or two ago but that inasmuch as he is now keeping busy he is not going to worry about what is coming.

"It is the opinion of the manufacturers who keep close to the situation that this season will be late and long, particularly since retailers are following the hand-to-mouth system of buying to a greater extent than they ever have in the past. Under this system, it is claimed, no great quantities will be ordered early, and this will carry the season well into the Fall months. Under ordinary conditions the bulk of the buying would be completed by the middle of September.

"Taking everything into consideration inside the industry and outside, including the Presidential election and the usual incidental uncertainty in business, the slackening up in some of the primary industries and the general note of caution which seem to govern all business transactions, it will be well for manufacturers to operate close to demand rather than speculate too far in advance on the possibilities of the season."

Development of Blouses.

The development of the blouse as a style article is recognized by the manufacturing interests as necessary to its continuance in the favor it has always had with the American woman, according t othe United Waist League of America. Its usefulness has always been recognized. With the return of the suit, that side of the case is thoroughly taken care of, but a growing sense of esthetic appreciation shown by the consumer has necessitated a recognition of style value by those manufacturers who are building for the

One way in which this aspect of business is recognized is in the creation of blouses for window display. This does not mean indiscriminately designing and manufacturing one blouse, or half a dozen, in some style, fabric or color that will catch the eye. It means fine fabrics and workmanship, of course, and in addition a plan for

grouping a number of blouses together in a definite color scheme.

Window decoration has come more and more to be a matter of using a single color in its variations, and in line with this scheme the manufacturer has devised a plan for creating a number of blouses in the same color, with of decoration to give sufficient variety difference of style, fabric and manner for a complete window display. One manufacturer has gone so far as to put up in a showroom a window in which four blouses, manufactured for the purpose are displayed. These blouses are of petal pink and range from beaded georgette to heavy crepe. Another group is of canary yellow and includes a blouse for sports wear and one suitable for a dinner costume, with two in between for afternoon wear.

It is pointed out that this sort of cooperation with the retailer is one of the best methods of stimulating business. A recent research made by the Waist League, in which the opinions of many buyers and merchandise men were sought, brought out the importance of style value in stimulating business. The creation and adaptation of styles, it was discovered, affect all classes of blouse merchandise. Manufacturing blouses in groups for display, it was further determined is one way of insuring the proper exploitation of these garments.

Look For Lower Toy Prices.

That dealers in toys, more particulargly the retailers, have still to buy a good portion of their needs for the holiday season is attributed to the fact that many of them found prices too high for their liking when they were in this market several months ago. While a nice business was done in the aggregate at that time, many of the manufacturers who had displays here did not sell as much as is normally the case. This is said to be especially true of makers of dolls and wheel goods, on which prices were found too high, from all accounts, with the result that quite a good deal of business has yet to be placed on these classes of goods. It is understood that buyers will find prices more to their liking when they come into the market to supply the remainder of their needs.

The Cigarette Hat Arrives.

The most novel chapeau of the season is now being offered to consumers in the Eastern part of the country. This hat, according to the bulletin of the Retail Millinery Association of America, is of the cloche type and has a small case at the side of the crown which holds five or six cigarettes. On the other side of the crown is a holder for a novelty handkerchief, which is usually of extremely gay printed silk. The hats themselves are usually made of satin, with milan straw combinations, in either black or white, the cigarette case being filled with goldtipped cigarettes. White hats of this type outsell the colors. Handkerchiefs ornamenting the white hats are generally in scarlet and white, which, with the addition of the gold-tipped cigarettes, make an attractive and appropriate color scheme for sports and Summer wear.

Luggage Demand Not So Big.

The demand for luggage, which was reported active recently, has quieted down again, due to the discouraging effects of the weather. Most of the buying that is now being done by the trade is to fill in lines broken by tourists, as the weather has been so cold that vacationists have as yet had little inclination to look ahead to any extent. The demand continues more active for bags and cases than for trunks, which seem to be in plentiful supply. Materially warmer weather will have to come soon if the season for the manufacturers is to be normal. In the specialties, the continued coolness has been felt quite strongly in the sale of short-trip luggage designed for use with automobiles.

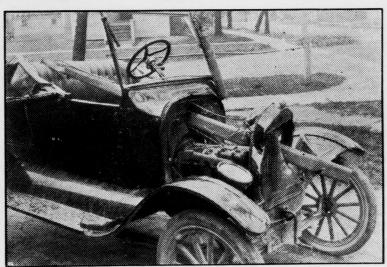
Giving Credit To Store Customers.

Continued from page 15) one month be not billed until the second month following. To the store this means the extension of two or three days' additional credit, while to the customer it means a service that may make an appreciable addition to the business of the store. What difference does it make to any store whether its business month runs from the 27th to the 27th or the first to the first, except in so far as capital turnover is concerned!

"One of the most interesting things to me about the present retail credit situation is that more and more people are turning to charge accounts as a means of buying their merchandise. Our applications for accounts are increasing steadily, and they are not coming from people who seek a charge account as a kind of instalment payment proposition. In fact, I think it is the experience of most credit men to find that the practice of making payments on account, which is tantamount to buying on the instalment plan, is decreasing. This indicates a situation that is also being reflected in improved collections, which are now better than for some time."-New York Times.

The slave of debt is often a happier man than the slave of money.

Highway Danger!



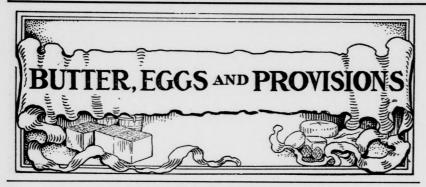
HAROLD CRANDALL, who lives on a farm a few miles from Howell, while driving toward Howell on May 17, saw a runaway team coming toward him. He drove to the right side of the highway and stopped. One of the horses attempted to pass on the right side and the other on the left side, the wagon tongue going through the radiator and front of the car, just missing Mr. Crandall, who was riding alone. The horses broke loose, leaving the car badly wrecked.

Mr. Automobile Owner, can you take the risk on the highway to-day without proper insurance? The above automobile was insured with the Citizens' Mutual Automobile Insurance Company of Howell. The company is now starting its tenth season and with one annual premium, which is very reasonable, it has accumulated total assets of \$500,000 and paid over 19,000 claims since organization. It has an agency force in every county seat in Lower Michigan.

No automobile owner can take the chances on the highways today without keeping well insured.

CITIZENS MUTUAL AUTOMOBILE INSURANCE COMPANY OF HOWELL, MICHIGAN

WM. E. ROBB, Secretary



Waste Vinegar Case Decided By Federal Supreme Court.

A notable decision under the Federal pure food act was rendered by the Supreme Court at Washington, on Monday, June 2, when the court in a sweeping opinion condemned as misbranded ninety-five barrels (more or less) of vinegar made by Douglas Packing Co. from dried apples and shipped from Rochester, New York, into interstate commerce. It was a momentous victory for the Government and for the American Cider & Vinegar Manufacturers' Association, of Rochester, New York, both of which have been endeavoring for several years to procure the condemnation of this kind of misbranding, and it will be a landmark among pure food decisions because it embraces the broad question of whether any food product made from dried fruits can be sold to the public under a label which always hitherto has indicated a food product made from fresh fruits. The case originated in the Federal District Court at Cleveland, where Judge Westenhaver condemned the vinegar as misbranded and Douglas Packing Company appealed to the Federal Circuit Court of Appeals at Cleveland, where, by a divided court, Judge Westenhaver's decision was reversed. The Supreme Court now has reversed the Federal Circuit Court of Appeals and affirmed the original condemnation.

The vinegar in question was branded "Excelsior Brand Apple Cider Vinegar made from Selected Apples," and this the Supreme Court denounced in unqualified terms in its opinion, saying:

The words Excelsior Brand, calculated to give the impression of superiority may be put to one side as not liable to mislead. But the words, "apple cider vinegar made from selected apples," are misleading. Apple cider vinegar is vinegar made from apple cider. Cider is the expressed juice of apples and is so popularly and generally known. The vinegar in question was not the same as if made from apples without dehydration. The name "apple cider vinegar" included in the brand did not represent the article to be what it really was; and, in effect, did represent it to be what it was not—vinegar made from fresh or unevaporated apples. The words "made from selected apples" indicate that the apples used were chosen with special regard to their fitness for the purpose of making apple cider vinegar. They give no hint that the vinegar was made from dried apples or that the larger part of the moisture content of the apples was eliminated and water substituted therefor. As used on the label, they aid the misrepresentation made by the words "apple cider vinegar."

The decision is the more notable for the reason that the case was presented by counsel for the claimant which with regard to the origin of the vinegar simply stated that, during the three fall months of the year, claimant made vinegar from sound, mature, unevaporated apples, and for the remainder of the year from evaporated apples of like quality. This presented the question to the court in the most favorable aspect to claimant because, as is well known, most of its vinegar is made from dried skins and cores of apples instead of from whole apples, although no reference whatever was made thereto in the agreed statement of facts.

This decision brings to a conclusion the long-discussed and much-litigated question of whether vinegar made from dried apples, dried chops, and dried skins and cores can be sold to an unsuspecting public under the misleading label of Pure Cider Vinegar. Of course, the real purpose in thus disguising the product is to secure for the cheaper article the advantage of a genuine cider vinegar label and a genuine cider vinegar market. It will no longer be able to thus conceal its origin under such false label. While the decision gives no advice as to what it may be called, the fact that it can no longer be called Pure Cider Vinegar and must be described in some terms to appropriately disclose its origin will remove it as a factor of competition from the pure cider vinegar market.

The full text of the decision is as follows:

The information alleged that the vinegar was adulterated, in violation of Par. 7 of the act. It also alleged that the vinegar was made from dried or evaporated apples, and was misbranded in violation of Par. 8, in that the statements on the label were false and misleading, and in that it was an imitation of and offered for sale under the distinctive name of another article, namely apple cider vinegar.

The Douglas Packing Co. appeared as claimant, and by its answer admitted that the vinegar was labeled as alleged, and that evaporated apples had been used in its manufacture. It averred that nevertheless it was pure cider vinegar and denied adulteration and misbranding. A jury was waived, and the case was submitted on the pleadings and an agreed statement of facts. The court found that the charge of adulteration was not sustained, but held that the vinegar was misbranded. Claimant appealed and the Circuit Court of Appeals reversed the judgment.

The question for decision is whether the vinegar was misbranded.

The substance of the agreed state-

The substance of the agreed statement of facts may be set forth briefly. Claimant is engaged in the manufacture of food products from evaporated and unevaporated apples. During the apple season, from about September 25 to December 15, it makes apple cider and apple cider vinegar from fresh or unevaporated apples.

Old Monk Olives

The most attractive line in the market.

Old Monk Olives are the finest in the market. Only the choicest variety are packed under this famous brand. There are many varieties of Olives same as Apples, Pears or other fruit. Consider the difference between the famous Delicious or Jonathan and the Ben Davis, which commands the market. It is the same with Olives. In offering OLD MONK Olives to the trade we consider quality above everything else. OLD MONK Olives are plump, firm and meaty, they have that Tangy Delicious flavor so rare in other packs.

Judson Grocer Company

DISTRIBUTORS

GRAND RAPIDS MICH.

SEED POTATOES

NORTHERN MICHIGAN

Pure Round White—You Never Bought a
Better Quality—Examine Them—Cut Them—
None Hollow—And they are WHITE as Snow.

150 POUND BAGS \$3.00—F. O. B. GRAND RAPIDS

PINEAPPLES

"PREPARE" IT'S CANNING TIME

Place your Order Now if you want Desirable sizes. Cars running heavy to 30 size.

KENT STORAGE COMPANY

GRAND RAPIDS ~ LANSING ~ BATTLE CREEK
Wholesale Grocers
General Warehousing and Distributing

M. J. DARK & SONS

GRAND RAPIDS, MICH.

Receivers and Shippers of All

Seasonable Fruits and Vegetables During the balance of the year, it makes products which it designates as "apple cider" and apple cider vinegar" from evaporated apples. The most approved process for dehydrating apples is used, and, in applying it small quantities of sulphur fumes are employed to prevent rot, fermentation, and consequent discoloration. The principal result of dehydration is the removal of about 80 per cent, of the removal of about 80 per cent. of the water. Whether, and to what extent, any other constituents of the apple are removed is not beyond controversy in the present state of chemical science, no accepted test or method of analysis is provided for the making of such determination. Only mature fruit, free from rot and ferment, can be used economically and advantage-

In manufacturing, claimant places in a receptacle a quantity of evaporated apples to which an amount of pure a receptacle a quantity of evaporated apples to which an amount of pure water substantially equivalent to that removed in the evaporating process has been added. A heavy weight is placed on top of the apples and a stream of water is introduced at the top of the receptacle through a pipe and is applied until the liquid, released through a vent at the bottom, has carried off in solution such of the constituents of the evaporated apples as are soluble in cold water and useful in the manufacture of vinegar. Such liquid, which is substantially equivalent in quantity to that which would have been obtained had unevaporated apples been used, carries a small and entirely harmless quantity of sulphur dioxide, which is removed during the process of fining and filtration by the addition of barium carbonate or some other proper chemical agent. The liquid is then subjected to alcoholic and subsequent acetic fermentation in the same manner as that followed by the manufacturer of apple cider vinegar made from the liquid content of unevaporated apples. Claimple cider vinegar made from the liquid content of unevaporated apples. Claimant employs the same receptacles, equipment and process of manufacturing for evaporated as for unevaporated apples, except that in the case of evaporated apples, pure water is added as above described, and in the process of fining and filtration, an adprocess of fining and filtration, an additional chemical is used to precipitate any sulphur compounds present and resulting from dehydration.

The resulting liquid, upon chemical analysis, gives results similar to those obtained from an analysis of apple cider made from unevaporated apples, except that it contains a trace of barium incident to the process of manufacture. Vinegar so made is similar in taste and in composition to the vinegar so made is similar taste. in taste and in composition to the vine-gar made from unevaporated apoles, except that the vinegar made from evaporated apples contains a trace of barium incident to the process of man-ufacture. There is no claim by libel-lant that this trace of barium renders it deleterious or injurious to health. It was conceded that the vinegar involved in these proceedings was vinegar made from dried or evaporated apples by substantially the process above described. There is no claim by the libellant that the vinegar was inferior to that made from fresh or unevap-

orated apples.
Since 1906, claimant has sold throughout the United States its prodthroughout the United States its product manufactured from unevaporated as well as from evaporated apples as "apple cider" and "apple cider vinegar", selling its vinegar under the brand above quoted, or under the brand "Sun Bright Brand apple cider vinegar made from selected apples." Its output of vinegar is about 100,000 barrels a year. Before and since the passage of the Food and Drugs Act, vinegar in large quantities, and to a certain extent a beverage, made from evaporated apples, were sold in various parts of the United States as "apple cider vinegar and "apple cider" respectively, by many manufacturers. Claimant, in manufacturing and sells Claimant, in manufacturing and selling such products so labeled, acted in good faith. The Department of Ag-riculture has never sanctioned this labeling, and its attitude with referlabeling, and its attitude with reference thereto is evidenced by the definition of "apple cider vinegar" set forth in Circulars 13, 17, 19 and 136, and Food Inspection Decision 140." It is stipulated that the juice of unevaporated apples when subjected to alcoholic and subsequent acetous fermentation is entitled to the name "apple cider vinegar"

The statute is plain and direct. Its The statute is plain and direct. Its comprehensive terms condemn every statement, design and device which may mislead or deceive. Deception may result from the use of statements not technically false or which may be literally true. The aim of the statute is to prevent that resulting from indirection and ambiguity, as well as from statements which are false. It is not difficult to choose statements, is not difficult to choose statements. designs and devices which will not de ceive. Those which are ambiguous and liable to mislead should be read favorable to the accomplishment of the purpose of the act. The statute applies to food, and the ingredients and substances contained therein. It was enacted to enable purchasers to buy

food for what it really is.

The vinegar made from dried apples was not the same as that which would have been produced from the apples without dehydration. The dehydration took from them about 80 per cent. of their water content—an amount in excess of two-thirds of the total of their constituent elements. The total of their constituent elements. The substance removed was a part of their juice from which cider and vinegar would have been made if the apples had been used in their natural state. That element was not replaced. The substance extracted from dried apples is different from the pressed out juice of apples. Samples of cider fermented of apples. Samples of cider fermented and unfermented made from fresh and evaporated apples, and vinegar made from both kinds of cider were submitted to and examined by the District Judge who tried the case. He found that there were slight differences in appearance and taste, but that all had the appearance and taste of cider and vinegar. While the vinegar in had the appearance and taste of cider and vinegar. While the vinegar in question made from dried apples was like or similar to that which would have been produced by the use of fresh apples, it was not the identical product. The added water, constituting an element amounting to more than one-half of the total of all ingradients of the vinegar ways was

than one-half of the total of all ingredients of the vinegar, never was a constituent element or part of the apples. The use of dried apples necessarily results in a different product. If an article is not the identical thing that the brand indicates it to be, it is misbranded. The vinegar in question was not the identical thing that the statement, "Excelsior Brand Apple Cider Vinegar made from selected apples," indicated it to be. These (Continued on page 31)

> You Make Satisfied Customers

when you sell

"SUNSHINE" **FLOUR**

Blended For Family Use The Quality is Standard and the Price Reasonable

Genuine Buckwheat Flour Graham and Corn Meal

J. F. Eesley Milling Co. The Sunshine Mills PLAINWELL, MICHIGAN Now in Season

California Imperial Valley Cantaloupes

American Beauty Brand

SOLD BY

The VINKEMULDER CO.

Sell HARD CANDY In Summer

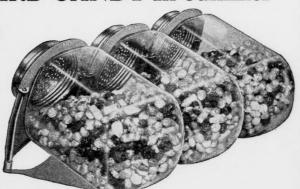
OUR SPECIAL ARIDOR JAR **OFFER**

Will Surely Appeal to You.

Let us mail full particulars describing our Attractive Offer.

IT WILL PAY YOU.

GET READY FOR THE TOURISTS



NATIONAL CANDY CO. INC. PUTNAM FACTORY



GOLD MEDAL MAYONNAISE

Made and Guaranteed by THE BEST FOOD, INC.

Who make the Famous Nucoa.

We have a real live sales proposition that will put GOLD MEDAL over BIG.

Write us or see our Salesmen.

I. VAN WESTENBRUGGE DISTRIBUTOR

We are making a special offer on

Agricultural Hydrated Lime

in less than car lots

A. B. KNOWLSON CO.

Grand Rapids

Grand Rapids

Muskegon

Michigan

Watson-Higgins Milling Co.

GRAND RAPIDS, MICH.

NEW PERFECTION

The best all purpose flour.

RED ARROW

The best bread flour.

Look for the Perfection label on Pancake flour, Graham flour, Granulated meal, Buckwheat flour and Poultry feeds.

Western Michigan's Largest Feed Distributors.

Moseley Brothers

GRAND RAPIDS, MICH.

Jobbers of Farm Produce



Sell the FLOUR That Sells Itself

Polar Bear Flour

J. W. HARVEY & SON, Central States Managers Marion, Ind.



Michigan Retail Hardware Association.
President—A. J. Rankin, Shelby.
Vice President—Scott Kendrick, Flint.
Secretary—A. J. Scott, Marine City.
Treasurer—William Moore, Detroit.

Converting the Newly-Weds Into Permanent Customers.

Written for the Tradesman.

The possibilities of developing hardware business as a result of June weddings do not end with the immediate gift trade. Indeed, the wedding itself merely opens up new possibilities, which the alert hardware dealer will be quick to grasp.

To secure a share of the wedding gift trade is, of course, sound business policy for the hardware dealer. But it is even more important for him to make the new home-builders his steady customers. Indeed, this is the most important consideration.

While the modern trend in wedding gifts is in the direction of useful articles, no married couple will ever find their home fully equipped as a result of the generosity of their friends and relatives. There are always additional purchases to be made. New needs arise from time to time. Even in the immediate future, there will be many necessary articles to purchase at the hardware store.

Now, no one hardware dealer can expect to persuade all the newly- married couples in his community to become permanent customers at his store. That is an impossibility. But the hardware dealer who is going to get the largest proportion of them is the hardware dealer who puts forth systematic, business-like and tactful effort to secure their business.

How to get the newly-married couples into the store, and how to keep them coming as regular customers, is, consequently, the hardware dealer's problem.

As a rule, it is easier to secure business than to hold it. Good advertising will almost without fail attract customers to any store. But the best of service is required to hold them.

The first essential in going after the trade of the newlyweds is to know who they are. Presumably, the hardware dealer who sold the wedding presents has made a note of the names of the contracting parties, and their new residential address. These addresses, properly arranged and card indexed, give an excellent mailing list to work on.

Of course there are a certain proportion of newly married couples who make their homes in other communities. But on the other hand there are newly married couples from other communities coming to reside in your territory.

The most convenient form of mailing list is one compiled on the card-

index principle. Such a list can be quickly revised, new names added in correct alphabetical order, and names of people removed from the community can be dropped just as easily without disturbing the list.

A first step in a systematic followup campaign would probably be a tactful letter of congratulation to Mr. and Mrs. Newlywed, timed to reach them on their return from their honeymoon. Incidentally, this letter might point out that should Mrs. Newlywed discover the need of any articles to complete the furnishing of the new home, they will be promptly delivered on receipt of a telephone message.

In this connection, a helpfui item to enclose with such a letter is a complete list of household accessories. classified according to their use. Cooking utensils should have one classification, laundry goods another, and so forth. It would be well, too, to give the range of prices.

Some dealers consider it more tactful to make the letter merely one of congratulation, and to leave the suggestion of business to the accompanying list or booklet. This is a matter for the individual dealer to determine.

With this letter as a starter, it would be well to devise a systematic follow-up campaign. For this first letter, although it may bring some trade, is not going to exhaust the possibilities of business-getting, or to make permanent customers of the people it brings to your store.

As a rule, circular letters or other advertising matter should be sent out once a month to the names on the mailing list. Of course special circumstances, new lines, etc., may call for a special letter in between.

Some merchants state that they secure the best results from imitation typewritten letters or mimeographed circular letters, dealing with essentially seasonable goods.

It is always good policy, in wording your circular letter, to make it as much like a personal talk as you can. Do not overload or bewilder the reader with technicalities. Instead, talk to your prospect just as you would to a friend on the other side of the coun-

Such an attitude establishes you on a friendly footing with the individual who reads the letter.

At the same time, it is better to avoid a flippant, jocose or "smart Aleck" style of letter.

In putting together your letter, it is important to fling in a strong argument at the last, a sort of clincher in the final sentence, something calculated to bring the customer right into the

Some merchants find it a good stunt

Foster, Stevens & Co. WHOLESALE HARDWARE

1000

157-159 Monroe Ave. - 151-161 Louis Ave., N. W. GRAND - RAPIDS - MICHIGAN

United Motor Trucks

A SIZE AND TO Fit Your Business

ECKBERG AUTO COMPANY

Michigan Hardware Company

100-108 Elisworth Ave., Corner Oakers GRAND RAPIDS, MICH.

Wholesalers of Shelf Hardware, Sporting Goods and

FISHING TACKLE

THE TOLEDO PLATE & WINDOW GLASS COMPANY

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

All kinds of Glass for Building Purposes 501-511 IONIA AVE., S. W. GRAND RAPIDS, MICHIGAN

TYPEWRITERS

Used and Rebuilt machines all makes, all makes repaired and overhauled, all work guaranteed, our ribbons and carbon paper, the best money will buy.

Thompson Typewriter Exchange 35 N. Ionia Ave., Grand Rapids, Mich.

Henry Smith Floral Co., Inc.

GRAND RAPIDS, MICHIGAN

PHONES: Citizens 65173, Bell Main 173



Rain through swinging window KEEP THE COLD, SOOT AND DUST OUT

Install "AMERICAN WINDUSTITE" all-metal Weather Strips and save on your coal bills, make your bouse-cleaning easier, get more comfort from your heating plant and protect your furnishings and draperies from the outside dirt, soot and dust. Storm-proof, Dirt-proof, Leak-proof, Rattle-proof Made and Installed Only by

AMERICAN METAL WEATHER STRIP CO. 144 Division Ave., North Citz. Telephone 51-916 Grand Rapids, Mich.

to set aside a day or two toward the end of June as a "June Bride's Day." Through newspaper advertising, a general invitation is extended to all brides to come in. Have certain sections of the store arranged to represent certain rooms in the home. Have your kitchen, your laundry room, your living room, your dining room, so arranged as to display your lines of stock. This will clearly demonstrate to the customer what necessary articles may be lacking in the equipment of the new home.

With the small store, where floor space is limited, this idea may not be practical. A variation of the idea is to set apart a section of the store to represent a single room, and to change the arrangements from time to time. Thus, one week you feature a wellequipped kitchen. Next week, a laundry room is shown as it should Then you demonstrate modern methods in house cleaning-and so on.

During this campaign, whether it lasts two days or two weeks, the store windows should be, as far as possible, dressed especially for the occasion. The store interior, too, should be bright, clean and attractive, so as to appeal to feminine customers. newspaper advertising also should be in line with the campaign.

Incidentally, personal invitations to the "June bride" events should be mailed direct, not merely to the standing list of recent brides, but to a selected list of housewives. It is a good stunt to have formal invitations printed on good stationery, and to give the doings, so far as possible, the flavor and color and appearance of a social event. An orchestra is sometimes an attraction. That feature, of course, depends on local circumstances, the size of the store, the nature of the clientele to which the merchant is catering. Refreshments may also be served; a coffee percolator and electric toaster demonstration, with perhaps a demonstration of a new kitchen range, will work in with this very neatly.

The complete kitchen, complete laundry room, etc., make very striking effects as well for window displays and can be used to advantage, not merely this month, but any time during the year.

It must never be forgotten that weddings are not limited to June; that weddings take place at all seasons; and that the new home that comes into existence in October or February offers the hardware dealer as good an opportunity for developing new trade as the new home that comes into existence in the "month of weddings."

June, however, because of its reputation in this regard, is the very best time to stage displays, demonstrations, etc., calculated to appeal to this trade and to launch a systematic campaign to develop trade with new homes in the community.

This campaign should be followed up persistently. It will be found that in most instances newly married couples have no established trade affiliations or preferences. Indeed, they are generally very strongly inclined to break away from the business connections of their parents and to experiment with new stores.

So that the time is just right for the wide-awake hardware tactful and dealer to put his case to them.

The main idea throughout is for the dealer to put forth a systematic well planned and persistent effort to secure the newly married couples in his community as steady customers.

Victor Lauriston.

Weather a Factor in Re-orders.

There is one thing the weather man could do for retailers of men's wear, particularly those who have been biding their time to feature Summer suits. If there were a suden jump into very warm weather, retailers believe they would have quite a job on their hands in meeting the first rush. Consumer buying of Summer garments, including tropical worsted, mohair and patent cloth suits, has amounted to comparatively little the country over. On the other hand, the stocks of retailers are considered light, due to their cautious purchasing, and if there is any kind of a warm Summer at all, they, it is believed, will not have marked difficulties in turning them over. Reorders, however, would be cut down, and from this standpoint further developments may prove disappointing.

New Type of Listening Devices.

One of the local department stores has recently installed a new method of letting prospective buyers of phonograph records listen to them before purchasing. It makes use of a device resembling a small ear trumpet, which is attached to a tube connecting with the machine that plays the record. The machine is under the counter, and to hear the record the customer merely raises the "trumpet" to his ear after the machine has been started. When not in use the "trumpet" stands upright in a kind of a socket in the top of the counter. About a hundred of the devices have been installed, and they may be used simultaneously if required. They are said to do away with the need of sound-proof booths, with the resultant saving in valuable floor space, as well as to reduce damage to the machines that demonstrate the records. They also reduce the amount of record breakage.

Do You Know?

Thta you are a salesman no matter whether you want to be or not? Every minute you are awake you are selling your company to the public. They are putting you on the scales, and if you balance them it means your company is benefited. You-it makes but little difference in which department employed-distinctively represent the company as a salesman. Selling to the public is a battle, and only fighters can win out in it. It takes courage to go up against the complainer-but to make him a friend of the company requires the right sort of salesmanship. If you don't you'll strike out every time you come up to bat, and score nothing higher than a string of goose-eggs.

The farsighted manager is not busying himself with to-day's activities; he is planning to-morrow's, next month's, next year's.

Nature seems to be attending to any over-production thus far this year.

Malted Milk Mixers

Hamilton Beach, White Flash ____\$23.50 Gilchrist, New Model (Automatic) _\$22.50 H. B. Model No. 1 ______\$16.50 Less 5% cash with order.

P. S: New shipment of Fountains just in. Priced right.

Grand Rapids Store Fixture Co.

Jobbers for Western Michigan

INVESTIGATORS

Private Investigations carried on by skillful operators. This is the only local concern with membership in the International Secret Service Association.

Day, Citz. 68224 or Bell M800 Nights, Citz. 21255 or 63081

National Detective Bureau

Headquarters 333-4-5 Houseman Bldg.

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

Saginaw Brick Co., Saginaw Jackson-Lansing Brick Co., Rives Iunction.

Signs of the Times

Electric Signs Progressive merchants and man-now realize the value

acturers now realize Electric Advertising.

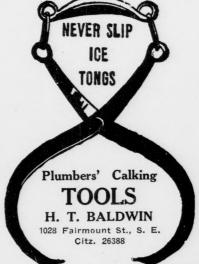
We furnish you with sketches, rices and operating cost for the

THE POWER CO.

Bell M 797

1882

Citizens 4261



To the Creditors of Blue Brothers, Grant, Michigan:

The undersigned has been appointed Trustee by said debtors for the purpose of collecting insurance moneys due them and applying the same to the payment of certain debts owed by them.

All claims must be filed with me prior to July 1, 1924, to share in such settlement

ttlement. Creditors are hereby notified to file ertified copies of their claims with he prior to said date.

Herman McKinley, Trustee, Grant, Michigan.

Citz. Phone 61366 Bell Phone 596 JOHN L. LYNCH SALES CO. SPECIAL SALE EXPERTS

Expert Advertising Expert Merchandising 209-210-211 Murray Bldg. GRAND RAPIDS, MICHIGAN



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 of platform wanted, as well as height. We will quote a money saving price.

Sidney Elevator Mnfg. Cc., Sidney, Ohio

AWNINGS AND TENTS

1924

CHAS. A.COYE.

We make a specialty of Rope Pull p and Roller Awnings with Cog Gear

Our stock of White and Khaki Duck and Awning Stripes is very complete.

Quality of materials and workman-hip, not cheapness, has always been our motto.

Ask for our blanks giving full instructions how to take measurements. Don't buy until you get our prices and samples.

Grand Rapids, Mich.

CHAS. A. COYE, INC.



Why Hotel Men Should Encourage

Greeters' Organization.
Glen Lake, June 17—Charter No. 29,
Greeters of Michigan, are making
preparations for attending the National convention at Washington, D.
C., July 9 to 12 with a vengeance and,
undoubtedly, a big crowd will go.

The organization of Greeters is largely made up from the front office contingent of the principal hotels of the country and in its name—Greeters—the point is well taken.

Robert B. Brittain, Hotel Montcalm, Robert B. Brittain, Hotel Montcalm, is President; Preston D. Norton, Hotel Norton, Vice-President, and J. William Porter, Hotel Lexington, Secretary and Treasurer, all of Detroit. They are actively engaged in arranging a program of transportation which is interesting.

The round trip fare to Washington from Detroit for this occasion, will be \$32.33, but according to a letter just received from President Brittain, quite a number of the delegates will motor to the capital city, an arrangement which will be interesting as well as unusual.

Every hotel clerk in Michigan or, in Greeter and every hotel operator should see to it that this is so, even if the provides the nominal fee, which is only \$6. It is an organization which should be encouraged as a most important adjunct to hotel operation. portant adjunct to hotel operation. It converts every hotel clerk into a com-plete, full fledged information bureau, leavened with a spirit of human kind-ness, which the traveling public en-

joys and appreciates.

One thing I especially like about the Greeters is the creed they all subscribe to:

"I believe in a government of the people, by the people, for the people; whose just powers are derived from the consent of the governed; a sovereign nation of many sovereign units; a perfect union, one and inseparable, established upon those principles of freedom, equality, justice and humanity for which American patriots sacrifice their lives and futures.

"I believe it is my duty to my country to love it, to support its Constitution, to obey its laws, to respect its flag and to defend it against all enemies

"I pledge myself never to bring dis-"I pledge myself never to bring disgrace upon my country by any act of dishonesty or cowardice. I will fight for the ideals and sacred things of my country, both alone and with many. I will obey and revere my country's laws and do my best to incite a like respect and reverence in others. I will strive unceasingly to quicken the public sense of civic duty.

"Production these ideals I.I."

"By adopting these ideals, I believe that I shall become a better man and a better citizen, and that I shall be better fitted to carry forward the purposes of the Greeters of America as laid down in the preamble to its Constitution."

Incidentally, while on the subject of Greeterism, my attention has been called to the fact that Landlord J. T. Townsend, of the Hotel Whitcomb, St. Joseph, has notified all members of that organization, everywhere, that should they desire to avail themselves of the mineral baths, for which he establishment is famous the will for establishment is famous, he will furnish them absolutely free, nominal attendant's charge, and in addition thereto will split fifty-fifty on his room charge, with the distinct understanding that if they are not benefited by the standard of the standard fitted by the baths, all money will be

A correspondent of the American Greeter in speaking of this unprecedented offering, says:

"The generous offer made by Mr. Townsend should not go unheeded by any Greeter who has become physically in need of a change and the benefits of what a stay here for a few weeks. of what a stay here for a few weeks will do. Not only that, but whether taking advantage of the offer extended or not, every Greeter should recom-

ed or not, every Greeter should recommend this hotel and baths to their friends at any and all opportunities, thus showing appreciation to Mr. Townsend for that which he has offered from the goodness of his heart."

So many times during the last winter have I heard travelers use the expression: "Well, it certainly does seem like getting back home when you stop with so and so!" Yet there are a few landlords who do not seem to understand what that means to-day. They never get in touch with or fraternize with their patrons and satisfy themselves with the thought that if the customer gets away without making selves with the thought that if the customer gets away without making any comment or criticism the incident is closed. With a certain class of patrons this is all that is usually required, but I feel certain that with a larger percentage of guests the little attentions which may be easily best very discovery.

percentage of guests the little attentions which may be easily bestowed is worth the effort in the satisfactory feelings they engender.

How wonderfully agreeable, if you have left a call the previous evening, to have a pleasant greeting from the call operator with a "Good morning, Mr. Jones," or a similar communication from the manager soon after your arrival, asking you if your accommodations meet your requirements. It costs nothing and brings you substantial returns. stantial returns.

Some landlords have told me that their manifold duties made it impossible for them to personally meet their customers, but they aim to make up customers, but they aim to make up in service what is lacking in personal attention. I find a great many of them in smaller establishments are developing alarming symptoms of systermitis. They must know just what fraction of a mill on each dollar received constitutes the outlay for stationery or items of a trivial nature, which leaves them little time for cultivating the acquaintance of their trade. It is certainly a good plan to know

It is certainly a good plan to know all about the minutae of your business, but just figure out while you are at it, how much of the time so occupied could be better employed in a channel which would produce business and advertise for more of it.

Why not do away with your comprehensive accounting system except

prehensive accounting system, except in so far as is necessary to know your own financial status until such time as you can afford to keep a regular accountant for that work, and be a good fellow with the chap who makes it possible for you to operate a hotel profitably.

Rather make it a rule to further the spirit of "hospitality" by extending the hand of welcome with a smile; entertaining the guest under one's roof with kindness and thoughtfulness; an-

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Everything that a Modern Hotel should be. Rooms \$2.00 and up. With Bath \$2.50 and up.

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When in Grand Rapids you are cordially invited to Visit, Dine or Dance in this new and Beautiful Center of Hospitality. At Rates from \$2.50 Menus in E. W. C. KEELEY, Managing Director. 400 Rooms-400 Baths



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150 Fireproof Rooms



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SOUTHWEST MICHIGAN
Open the Year Around
Natural Saline-Sulphur Waters. Best
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Diseases and Run Down Condition.
J. T. Townsend, Mgr.
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300 Rooms

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HARRY R. PRICE, Manager



CODY HOTEL

GRAND RAPIDS

RATES \\\ \frac{\$1.50}{\$2.50} \text{ up without bath} \end{array} CAFETERIA IN CONNECTION

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.

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ELM

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Board and Lodging or Furnished Cottages with Screened Porches, Electric Lights, etc.

Best Fishing in the State.

Write for Folder.

R. N. Robinson Houghton Lake, Mich. Opposite North Side State Capitol on Seymour Avenue 250 Outside Rooms, Rates \$1.50 up, with Bath \$2.50 up, Cafeteria in Connection.

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300 Rooms With or Without Bath Popular Priced Cafteria in Connection Rates \$1.50 up E. S. RICHARDSON, Proprietor

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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 EDWART R. SWETT, Mgr. :-:

Columbia Hotel KALAMAZOO

Good Place To Tie To

ticipating his wants and satisfying them. This only comes about by people really being in love with their duties and encouraging employes to do likewise. It takes sincere and tireless effort to keep the guest contented and happy and, of course, the main thing that everyone is striving for is to please the guest to such an extent

On the other hand, there is a possibility of overdoing this "hospitality" stunt by "slobbering" over the guest to the point of annoying him. Some of the "attentions" inflicted on the parton are so transparent that they are so tron are so transparent that they savor of a correspondence school course and seem to be set to music. But without annoying the guest, there is an attitude of reasonableness which one may assume which carries with it warmth and kindliness.

Sunday is a day which is dreaded by most travelers who are from necessity compelled to spend it away from home. A clever hotel man I know of takes it upon himself to see that the patron who spends Sunday with him is not allowed to get homesick. He has a car, suggests to his guest that he has arranged a little excursion for the day and makes him feel that it will be a pleasure to take him along, and he usually goes and enjoys the trip so well that he forgets his lonesomeness.

Frank S. Verbeck.

The One False Step Made at Cleveland.

Grandville, June 17—The Republican convention has completed its work and adjourned.

the main the work is Coolidge for President was a forgone conclusion before the assembling of the convention. Dawes for Vice-President is, perhaps, as good a nomination as could be made from a Republican standpoint. The ticket is now before the people, ready for comment and examination.

Naturally, the Democrats will pick flaws and try to discredit the men who head the ticket. At present the country seems to have a dearth of great men. There are no Lincolns and Summer to day yet there are men. There are no Lincolns and Sumners to-day, yet there are men with sound minds and capable brains who are needed at the head of affairs. If the Democrats match Coolidge with an equally sound man the country may well be congratulated.

Dawes has many good points; in fact, is better known than was Calvin fact, is better known than latter here.

Coolidge at the time the latter became the Vice-Presidential nominee of his party. On the whole, we do not think the ticket could be improved, yet there were some mistakes which may count against the election of the

epublican nominee in November. The keynote and nominating speech-

es were long drawn out and the plat-form—what must we say of that? It is good in spots, but by far too prolix. Brevity has been denominated orolix. Brevity has been denominated the soul of wit. Judged by this criterion the Republican platform may be said to be exceedingly dull. Points can be made in short, crisp sentences which the platform lacks. That plank which endorses an international court as a part of United States concern is bad. It should never have been put in the platform. It is a weight the party can ill afford to carry. Had that been side-stepped, there would be less friction in the campaign to come. There is scarcely a doubt that this single unfortunate plank will cost the Republican millions of votes. Of course, unless the Democrats do even

course, unless the Democrats do even worse and put up a plank endorsing a league of nations, there will be something to choose between the two parties. The Democrats have it in their power to make it interesting in the election for their opponentst pro-viding they catch the right idea and step down hard on all international entanglements

Here is the Democratic opportunity.

Will they recognize it and make a play for the out-and-out American vote which refuses point blank to accept any compromise on the league of nation business?

Because of this foolish mistake made by the Republican politicians in convention assembled, the Democrats have their opportunity.

At the time of the Crimean war, the charge of the British Light Brigade at

Balaklava was made because someone had blundered.

It will be remembered that the Light rigade was nearly annihilated. This Brigade was nearly annihilated. This fact should have been a reminder to the delegates at Cleveland to go slow

on making blunders.
One might, perhaps, regard this single false step as of minor importance, considered with the great number of other and seemingly vital ques-tions discussed, nevertheless this idea of our country tying up with Europe in the least particular politically is re-pugnant to millions of loyal citizens of America; in fact, the question may be called a vital one, so that the op-portunity for the opposition to make good at New York by disowning in-

ternational courts and pacts is some-thing wonderful.

Why the Republicans should thus play into the hands of their enemies is beyond the comprehension of an ordinary person.

The world court plank was wholly superfluous and should never have been endorsed. Even though President Coolidge mistakenly accepted the idea as coming from his predecessor, it was not incumbent upon the Republican platform committee to give

the Democrats a club with which to beat out Republican brains.

In times past the Democrats have been obtuse to advantages offered for their acceptance, it being their invariable practice to spill the beans at an inopportune moment for their own good. Now, however, with a third party looming on the political horizon, Democrats will be dense indeed if they do not grasp the weapon placed in their hands by the Republicans.

Someone has blundered.

If there is no way to retrieve that blunder, and the Democrats make the most of it, Coolidge, with all his sound sense and magnificent equipment for the Presidency, will go down to defeat

Now all this is a sad commentary on the wisdom of politicians. The Republicans are "in bad," so to speak, publicans are "in bad," so to speak, and have a hard row to hoe because of a single mistake in their platform. Other questions loom large; other things beside foreign complications things are at stake, and it is possible that enough voters will consider these and save the day for Coolidge in November.

Old Timer.

Fruit Taking Place of Liquor.

Washington, June 17—What would seem to be an indication that fruit is taking the place of liquor in the United States is provided by a report received in Covent Garden, according to British newspapers. This port received in Covent Garden, according to British newspapers. This shows, according to the newspapers, that during the dry period in the United States the consumption of all kinds of fresh fruit has been more than doubled, and that of oranages has been increased by 300 per cent. since 1907." America is rapidly becoming the greatest fruit eating country in the world," said C. B. Moomaw, European distributor of American fruit imports, "and fruit and fruit drinks are taking the place of liquor throughout American society." out American society.'

If surplus railroad cars increase more railroad forces will decrease

Congress's absence is preferred to its presence.

Granger Will Manage Michigan Organization.

Benton Harbor, June 17-F. L. Granger, formerly of the firm of Berk & Granger, was elected sales manager of the Michigan Fruit Growers, Inc., at a meeting of the executive commit-tee recently. Mr. Granger will have complete charge of the sales and busi-ness building policies of the eighteen member associations. Mr. Granger. who retired from the firm of Berk & Granger to take charge of the co-operative organization, was on his new

operative organization, was on his new job June 1. The appointment of Mr. Granger makes a big change in the complexion of the Michigan fruit deal.

The Michigan Fruit Growers will be a big factor. They have put out a standardized pack and are attempting to use Federal leading point inspecto use Federal loading point inspec-tion. An attempt is being made to combine the Michigan Fruit Growers' with the Michigan Potato Growers' Exchange, so as to make one complete selling organization. Goods will all be put up under a brand.

The local associations lined up in the Michigan Fruit Growers are Grand Rapids Growers' Association, Fremont Co-operative Produce Co., Onekama Farm Bureau Local, Shelby Co-opera-tive Marketing Association, Hart Cooperative Marketing Association, Hart Co-operative Marketing Association, Ben-zie Co-operative Fruit & Produce As-sociation, Mason Co. Fruit & Pro-duce Association, Mason Co. Fruit & duce Association, Mason Co. Fruit & Produce Exchange, South Haven Fruit Exchange, Lawrence Co-operative Marketing Association, Bangor Fruit Exchange, Paw Paw Co-operative Association, Lincoln Fruit Growers' Association, Lake Shore Fruit Growers' Association, Lake Shore Fruit Growers' Association, Sodus Fruit Growers' Association, Sodus Fruit Growers' Association, Sodus Fruit Growers' Association, Millburg Fruit Association, Benton Center Fruit As-sociation, Grand River Fruit Associa-

Doing Business Under an Assumed Name.

Grand Rapids, June 17—One of our merchants of the State has recently gotten into a peck of truble because he did not go through the formality of registering his company name with the county clerk in the county where

the county clerk in the county where he is in business.

When he garnished a party's wages it went to trial in court and about the first question the opposing lawyer asked was, "Are you registered to do business under an assumed name?"

The merchant could not answer "Yes" and the suit was thrown out of court.

On top of that the income tay officials On top of that the income tax officials got after him for not making out a partnership return and when he got through he had to make out reports for four years back and it cost him quite a sum of money and a whole lot of worry.

If you are doing business under any name but your own, say Smith & Co. or John Smith & Sons, you must register that name with the county clerk or otherwise you cannot sue through the courts.

If there are any of our members who have not attended to this formality he should do so at once before it is too late. Paul Gezon, Sec'y.

Gabby Gleanings From Grand Rapids.

Grand Rapids, June 17-James Golding, at one time Grand Rapids representative for Edson, Moore & Co., but now sales manager for A. Krolik & Co., is spending a week in Grand Rapids, visiting friends and acquaintances. Mrs. Golding accompanies her husband. They are domiciled at the Mertens

Mertens.

The Woodley Petroleum Co. has made its stockholders very happy by announcing the regular quarterly dividend of 30 cents per share, payable July 15, and an extra dividend of 20 cents per share payable Aug. 15. The cents per share, payable Aug. 15. The company has no indebtedness, a large cash balance in bank, over 500,000

barreles of oil in storage and a daily production of 3,000 to 4,000 barrels.

B. E. Doolittle, formerly engaged in the grocery and meat business at Castronian control of the control of t the grocery and meat business at Casnovia, has purchased an interest in the grocery, meat and baking business of William D. Drake, 751 and 753 Wealthy street. Two clerks in the establishment, Martin Koopman and Roy Finkhousen, have also been taken into partnership. Business will be conducted under the style of Drake's Market, the same as heretofore.

Very Book For Him.

The man entered the store and looked around with a rather puzzled manner.

"Is there something you wish?" a clerk asked.

"Well-er-yes," the man replied. "I am-that is, I would like to get a book suitable for a man-er-about to get married."

'Yes, sir," the clerk answered. "Here, Mr. Buford, show this gentleman some of our large size pocketbooks."

When money becomes easy it usually is harder to make.



To Chicago

8:05 P. M. Daily Grand Rapids Time

From Chicago

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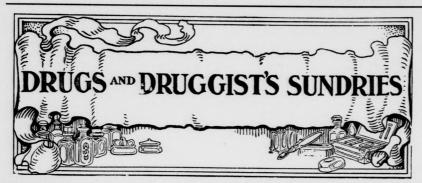
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Suppose You Had a Real Live Competitor.

If a chain store or a cut-rate store or even an ordinary drug store, and, as for that matter, any store that would deal in the same line of goods that you handle, were to open a store next door or across the street or on the corner with the intention of taking part if not the whole of your business, would he go under, would you go under, or would you both be able to live on the trade you are now getting with perhaps the extra sales he may be able to pick up?

This is a condition that may happen at any time to practically every man in business, and, if the question has not already arisen it may be well to consider it before it is too late. There has been a number of storekeepers who after having established a good business have settled back to take it a little easier thinking that now that they have got things coming their way it isn't necessary to use so much extra energy to bother with this crank or chase after that customer, only to wake up some day and find that they have allowed a competitor to get a foothold.

The competitor, of course, will say that he is not after your trade, he does not care for it, he is after that part of business that you do not want, or that there is business enough for both. He will tell you that you already have a good business and still there are lots of people passing your store every day that never go into it. It may not be because they do not like your way of doing business, they want a different line, a little different quality which he expects to furnish.

This may be true in a few cases, but not many. There may be trade passing that you do not want. Or your store may be situated in a busy section where people will not cross the road. Then again you may be located in a growing neighborhood that practically demands another store. But if there are none of these or similar reasons and there is not enough business for both one of you will have to quit, if not you both will drag along on half a living, perhaps cutting each other's throats, until a third party comes along and puts you both out.

In analyzing the situation the man who is already on the spot, the one whose business is established, has the best chance for observation. He knows the trade. He knows the landlords. The position of the near-by buildings. Whether the storekeepers are doing enough business to make them wish to renew their leases. Also if any of the stores are likely to be vacant. And knowing these he will

be able to judge, if a competitor should come, where he would be likely to locate. And if he did locate would his location be better than the one you occupy?

If there is a better location how about looking it over for yourself? If you are not on the corner would it not be better? The rent may be more, but would not the location more than make up the difference? Perhaps business is better on the other side of the street, are you not handicapping yourself by staying on the wrong side? Some stores are not on the street level, being one or two steps up or down, this may be unimportant where there is no competition, but just watch an old man or old woman puff up or down the steps and you can imagine how easy it would be for a competitor to get their trade.

If your location is the best obtainable the next thing to consider is the stock. If your stock right? Are you carrying the goods the people want or are you working off too much old stock, selling them something just as good? Trying to educate your trade, as they say, to buy a grade of goods that will net you the greatest profit regardless of quality.

You have to buy right in order to sell right, and what is more you can not expect the public to pay for your mistakes, nor to pay full price for inferior goods.

If your location is right and your stock and prices right the next move is to see if your store is attractive. By being attractive I mean, is the store properly lighted, is the dusting and cleaning carefully attended to? And most of all, are the customers waited on promptly and courteously?

There is also another question and that is hours. No one will advocate long hours, especially when they see the department stores opening at nine in the mornings and closing anywhere from five to six in the afternoons and realize the amount of business they are doing. And yet there are stores situated in the outskirts, or in factory districts, that do more business before the general stores open up than all the rest of the morning. Do your hours conform to the demands of your trade?

There is a little fancy or general store where they sell candies, morning papers, cigars, shoe polish, ice cream and soda water in the summer that I have been watching for some months. I watched them open up and as time went by have seen the trade slowly increasing. Have watched the stock. The shelves that at first were practically empty are now fairly filled. Little by little the business has grown.

The man who runs the store, although not very pleasant, has always kept it spotlessly clean, the floor swept and the shelves dusted. There are no flies in the summer nor syrup around the fountain. In fact the only fault outside the man's curtness to be found with the store is the lighting. The store is not conspicuously enough lighted. And in order to economize in the dark mornings and early evenings he does not light the window. In the morning especially it is hard to distinguish whether the store is open or if he has a night light burning.

About six months ago somebody built a store front on a house the next block out and now as I pass in the mornings this store is open with the windows well lighed attracting every automobile that passes. And while I have never seen an automobile stop at the old store, at the new store almost every morning I see some one running in for papers, tobacco, or other small purchase.

On enquiring about the old stand from a friend that lived in the neighborhood was told that although the store and stock was kept scrupulously clean the owner himself was inclined to be short with his customers. He said that it may be the man's way, but he bought his paper and tobacco there only because there was no other place convenient.

Having watched the store grow from the start, it being a store that would improve rather than detract from a neighborhood, I have become interested. The new store will stay, and it will grow. They are accommodating. They have the stock, and living in the back are always on the job. There has been a new car line with a transferring point established on the next corner which will bring some trade. But the question is, will there be enough business for both, will my friend still continue to buy his paper and tobacco at the old store?

The Crow Finds a Defender.

George King.

It seems that a few of the powder manufacturers and some of the game wardens are working up a prejudice against crows. The following is a fair sample of what is being broadcast through the press for this purpose:

"Efforts are being made by the game wardens of about forty States to push the war on the common black crow. The marauding birds are known to be very destructive to the eggs and young of game and insect eating birds. Farmers even report them as stealing little chicks and pecking out lambs' eyes. The estimated damage attributed to the crow is \$200,000,000 annually."

It will be noted that the game wardens think this should be done and an appeal is made to the sympathetic in behalf of the lambs whose eyes are being picked out, and some of the articles go further and picture the pitiful way the young game birds and warblers are being swallowed and the enormous cost entailed on the farmers by these birds. I hold no brief for the crow, but I would like to see that he gets justice.

For forty years I have made birds more or less a study and during this time I have been interested in farming in various ways in the Wabash and Tennessee valleys, and I am free to say I fully concur with Professor R. R. Kalmbach of the Department of Agriculture when he says:

"The attitude of the farmer toward the crow should be one of toleration rather than one of uncompromising antagonism resulting in the unwarranted destruction of these birds, which at times are most valuable aids to

I have seen stock damaged a hundred-fold more by indifferent sportsmen than I have by crows, and it is safe to say a farmer is damaged 1,000 per cent. more by dogs killing stock than he is by these birds; and as destroyers of land game bird eggs dogs have no competitors, as they are in a class by themselves. It is unjust to say crows should be exterminated because a few of them have bad habits. We could as well say all dogs ought to be killed because a few of them are destructive to sheep.

If it is deemed proper to exterminate crows, will not there be a demand to kill other birds, such as mockingbirds and catbirds, that trespass on small fruits and tanagers which are supposed to be destructive to bees? My observation is that crows are not very destructive and fully make up for their failings by their watchful care of the smaller birds in driving away hawks and squirrels from the locality. noted this season in making up the bird census for the Agricultural Department a strip of land about 100 feet wide by 100 yards long, fronting the creek, on which there are more than a dozen nests of birds, including vireos, cardinals, brown thrashers and smaller birds, and in a cedar tree just above the crows have a nest and across the creek are a number of nests of these birds, and these instead of being a menace to the young of the other birds are their protectors, and when a gray squirrel invaded this precinct the crows collected and soon routed him.

A person must have a vivid imagination indeed who can estimate that the crows do \$200,000,000 damage each year.

Delos H. Bacon.

Tries a New Kind of Fraud.

What appears to be a new kind of on department stores and specialty shops is reported in the current bulletin of the Associated Retail Credit Men of New York City, Inc. The woman who is trying it-she has apparently tried it unsuccessfully several times-endeavors to get the merchandise by ordering it in the name of another woman, who has several charge accounts, and having it sent to a different address. Investigators have found that no person of the name given lives at that address. Store messengers have been importuned, however, to turn over goods to the woman, who intercepted them, but she has failed in her attempts so far. The address used by the woman is of an apartment house in a rather poor part of the city, which apparently put the store messengers on their guard.

Think much for yourself, not too much about yourself.

Items From the Cloverland of Michigan.

Sault Ste. Marie, June 17—E. A. Letourneau, of Milwaukee, was a Soo visitor last week in the interest of the soap department of Swift & Co., Chicago. This was Mr. Letourneau's first visit here and he was very much taken up with our city, the locks and good fishing. He is looking forward to his next visit, when he can get the trout fishing that is his delight.

The Dixie Inn, at Hessel, opened for the season June 15 under the same management. Mrs. Skeels, the proprietress, has spared no pains to give the best service and will see that the hotel will be kept up to the high standard it has sustained in former years. The tourist trade has helped years. The tourist trade has helped make a reputation for the hotel, which

is one of the best Sunday dinner places for the Sooites.

A pessimist is a person who believes all the rumors which originate in Washington these days.

H. E. Fletcher, Cashier of the Sault Savings Bank, left on Saturday for Grand Haven to attend the State Bankers' convention on board the steamer South American. He was accompanied by his wife. They motored from here from here.

From present indications the eagle will not scream on the Fourth of July will not scream on the Fourth of July this year. There have been only two picnics staged to date. This will be somewhat unusual, as the Soo has been headquarters for big celebrations

heretofore.

The passenger boat season opened here Sunday, when the steamer Tionesta, of the Great Lakes Transit Co., made its first stop for the year. The esta, of the Great Lakes Transit Co., made its first stop for the year. The boat arrived at 7 o'clock, leaving at 8 for Duluth. The Tionesta, Juniata and Octorora will sail from here June 18, 21, 27 and 30 for the East and June 14, 17, 20, 23, 26 and 29 West bound. The steamer Missouri, running from the Soo to Chicago, will make this a regular port this year. The first trip will be made June 30 and every Monday after that until the middle of September, arriving here at 6 p. m. The North American and South American are not regularly scheduled for the Soo this season. Soo this season.

Some people don't seem to know

State How

To

the difference between "Captains of Industry" and "Captors of Industry."
The Soo Beverage Co. is now manufacturing creamery butter. Its first churning was made Saturday under the direction of W. G. Roepke, of Hudson, Wis., an expert dairyman. In full operation the plant will have a capacity of 4,000 pounds daily.

All things come too late for him who

The Soo is to have a fox farm, which opens in September with the arrival of sixteen pair of silver fox. The site has been selected on the farm of Richard Larke. A number of the Soo business men are the promoters.

William G. Tapert.

More One-Piece Bathing Suits.

Although the bathing suit season has not had a chance to get really started, there will probably be a notable increase in the number of onepiece garments worn by women on the Eastern beaches when the season does get under way. This is based on the experience of manufacturers of women's worsted one-piece suits, either of the straight one-button style or the modified versions. They report that they have had considerably larger orders from Eastern centers, although the South and West are still the principal buyers. Staple blues and grays have sold in this merchandise, although greater attention has been accorded the novelty bright-colored suits in which contrasting stripes and bands are stressed.

The Friendly Bear.

Chinamen are not usually very courageous in the wild woods. The following, though, seems to show the ready wit of the race.

An old Chinaman, delivering laundry in a mining camp heard a noise and espied a huge brown bear sniffing

his tracks in the newly fallen snow.
"Hu!" he gasped. "You likee my tlacks, I makee some more.'

WHOLESALE DRUG PRICE

WHOLESA	L	E DRUG	PRICE
Prices quoted	are	nominal, based	on market
Acids Soric (Powd.) _ 15 @ Soric (Xtal) _ 15 @ Carbolic _ 44 @ Citric _ 59 @ Muriatic _ 3½@ Vitric _ 9 @ Example _ 20½@ Sylic _ 3½@ Carbolic _ 3½@ Ammonia	25 25 51 70 8 15 30 8	Lavendar Flow_ Lavendar Gar'n Linseed bld, less Linseed bld, less Linseed, raw, bl Linseed, ra. less Mustard, artifil. Neatsfoot Olive, pure Olive, Malaga, yellow	6 50@6 75 85@1 20 1 50@1 75 6 @1 02 1 09@1 22 1. @1 00 1 07@1 20 OZ. @ 65 1 35@1 50 3 75@4 50
Nater, 26 deg 10 @ Nater, 18 deg 8½@ Nater, 14 deg 6½@ Carbonate 20 @ Chloride (Gran.) 10½@	18 13 12 25 20	Olive, Malaga, yellow — Olive, Malaga, green Orange, Sweet Origanum, com'l Pennyroyal Penpyroyal Peppermint — Rose, pure — 1 Rosemary Flows Sandalwood. E.	2 75@3 00 4 50@4 75 @2 50 1 00@1 20 3 00@3 25
Balsams Copaiba 60@1 Fir (Canada) 2 55@2 Fir (Oregon) 65@1 eru 3 00@3 Folu 3 00@3	00 80 00 25 25	Rose, pure1 Rosemary Flows Sandalwood, E. I1 Sassafras, true Sassafras, arti'l	0 50@10 90 1 25@1 50 0 50@10 75 2 75@3 00 80@1 20
Barks Cassia (ordinary) 25@ Cassia (Saigon) 50@ Sassafras (pw. 50c) @ Soap Cut (powd.) 30c		Rosemary Flows Sandalwood, E. I. Sandalwood, E. I. Sassafras, true Sassafras, arti'l Spearmint Sperm Tansy Tansy Tar, USP Turpentine, bbl. Turpentine, less Wintergreen,	1 80@2 05 6 00@6 25 - 50@ 65 - @ 97 ¹ / ₄ 1 04@1 17
Berries @1	25 30 15 30	Wintergreen, leaf Wintergreen, sw birch Wintergreen, art Wormseed Wormwood	eet 3 00@3 25 80@1 20 9 00@9 25 9 00@9 25
Extracts Licorice 60@ Licorice powd @1	65	Potassiu	
Flowers Arnica 25@ Chamomile (Ger.) 25@ Chamomile Rom 1	30 30	Bicarbonate Bichromate Bromide Chlorate, gran'c	15@ 25 50@ 65 54@ 71 1 23@ 30
Gums Acacia, 1st So Gums Acacia, 1st So Gums Acacia, 2nd So Gums Acacia, 2nd So Gums So Gums Gum	75 55 50 30 40 35 35 70 75	Bromide Bromide Chlorate, gran'c Chlorate, powd. or Xtal Cyanide Iodide Permanganate Prussiate, yellov Prussiate, red Sulphate	- 16@ 25 - 30@ 50 - 4 46@4 62 - 30@ 40 w 65@ 75 - @1 00 - 35@ 40
Pow 1 00@1 Camphor 1 20@1 Guaiac @ Guaiac, pow'd @ Kino @ Kino, powdered @	25 30 60 75 85 90	Alkanet Blood, powdered Calamus Elecampane, pw	25@ 30 1- 35@ 40 - 35@ 60 d 25@ 30 - 20@ 30
Myrrh, powdered @ Opium, powd. 15 15@15 Opium, gran. 15 15@15 Shellac 90@1 Shellac Bleached 1 00@1 Tragacanth, pow. @1	75 42 42 00 10 75	powdered Ginger, Jamaics Ginger, Jamaics powdered Goldenseal, pow. Ipecac, powd.	30@ 35 60@ 65 a, 55@ 60 5 50@6 00 2
Insecticides Arsenic 20 @ Blue Vitriol, bbl. @ Blue Vitriol, less 8½@	30 07 15	Poke, powdered Rhubarb, powd. Rosinwood, pow Sarsaparilla, Ho	- 35@ 40 1 00@1 10 cd. @ 40 ond.
Bordeaux Mix Dry 14@ Hellebore, White powdered 20@ Insect Powder 80@ Lead Arsenate Po. 26@ Lime and Sulphur Dry 84@ Paris Green 32@	30 90 35 24 48	ground Sarsaparilla Me ground Squills Squills, powdere Tumeric, powd. Valerian, powd.	xican.
		Seeds	
Buchu 1 35@1 Buchu, powdered @1 Sage, Bulk 25@ Sage, powdered @1 Senna, Alex 75@ Senna, Tinn. pow. 25@ Uva Ursi 20@	50 50 30 40 35 80 35 25	AniseAnise, powdere Bird, IsCanaryCaraway, PoCardamonCelery, powd5 Coriander pow. Dill	5 .45@ 50
Olls Almonds, Bitter, true 7 50@7 Almonds, Bitter.	75	DillFinalFlaxFlax, groundFoenugreek pow	071/2 @ 12 071/2 @ 12 v. 15 @ 25

Senna, Tinn		300	35
Senna Tinn	. now.	25(0)	35
Uva Ursi		20@	25
		-	
	Oils		
Almonds, Bi	tter,		
Almonds, Bi true Almonds, B artificial _ Almonds, S	7	50@7	75
Almonds, B	itter,		
artificial _	4	00@4	25
Almonds, S	weet,		
trueAlmonds, S		80@1	20
Almonds, S	weet,	0001	00
imitation Amber, eruc Amber, rec		00001	75
Amber, cruc	ie 1	20001	10
Amber, rec	tined 2	00@2 00@1	20
Anise	‡	75@6	00
Bergamont -	0	10W0	75
Cajeput	1	50@1 00@4	95
Cassia	4		
Castor Cedar Leaf	1	75@2	
Citronella _	1	50@1	75
Cloves	0	2500	35
Cloves Cocoanut Cod Liver _ Croton	1	55@1	75
Creator	2	00@2	25
Croton Seed	1	40@1	60
Cubebs	8	5008	75
Eigeron	3	0003	25
Eucalyptus	1	25@1	50
Hamlook n	1120 9	0002	95
Juniner Ber	ries 2	25@2	50
Tuniner Wo	od 1	50@1	75
Lard extra	1	35@1	45
Juniper Ber Juniper Wo Lard, extra Lard, No. 1	1	25@1	35
		-	

000	
23@	30
16@	25
300	50
46@4	62
300	40
CE @	75
65@	10
@1	00
35@	40
050	00
25@	30
35@	40
35@	60
25@	30
200	30
200	25
300	00
600	69
55@	60
50@6	00
@3	75
3500	40
200	20
200	40
300	40
35 @	40
00@1	10
@	40
	-
@1	00
W1	00
an,	00
_ @	00
35 @	40
60@	70
17@	25
400	50
206	
@	25
@	35
@ 35@	35 40
@ 35@ 13@	35 40 17
@ 35@ 13@ 10 @	35 40 17 15
35@ 13@ 10@ 35@	35 40 17 15 40
35@ 13@ 10@ 35@	35 40 17 15 40 75
35@ 13@ 10@ 35@ @2	35 40 17 15 40 75 50
35@ 13@ 10@ 35@ 35@ 2.45@	35 40 17 15 40 75 50
35@ 13@ 10@ 35@ 27@ 21/@	35 40 17 15 40 75 50 30
35@ 13@ 10@ 35@ 245@ 217@ 212@	35 40 17 15 40 75 50 30 20
35@ 13@ 10@ 35@ 27@ 21/2@ 25@	35 40 17 15 40 75 50 30 20 40
35@ 13@ 10@ 35@ 25@ 245@ 25@ 7142@	35 40 17 15 40 75 50 30 20 40 12
35@ 13@ 10@ 35@ 245@ 21/2@ 21/2@ 71/2@	35 40 17 15 40 75 50 30 20 40 12 12
35@@ 13@@ 35@@2 .45@@ 2.1/2@@ 7.1/2@@ 17.1/2@@	35 40 17 15 40 75 50 30 20 40 12 12 25
35@@@2 13@@@2 35@@@2 27@@@@ 2725@@@@ 7725@@@@	35 40 17 15 40 75 50 30 20 40 12 12 25 15
35@@ 13@@ 35@@ 27@@ 242@@ 742@@ 7742@@ 158@	35 40 17 15 40 75 50 30 20 40 12 12 25 15
35@@@2 13@@@2 10@@2 .45@@@2 225@@@2 7122@@@2 1158@@1	35 40 17 15 40 75 50 30 20 40 12 12 25 15
35@ 13@ 10@ 35@ 242@ 45@ 227@ 225@ 7722@ 7	35 40 17 15 40 75 50 30 20 40 12 12 25 15 25 25
35@ 13@@35@@ 10@@2 .45@@25@@ 7.12@@@01 15@	35 40 17 15 40 75 50 30 20 40 12 12 25 25 25 20
35@@ 13@@@2 13@@@2 27@@@ 27@@ 7½@@ 7½@@ 15@@ 15@@ 15@@	35 40 17 15 40 75 50 20 40 12 12 25 15 25 25 20 25
35@@35@@35@@35@@35@@35@@35@@35@@35@@35@	35 40 17 15 40 75 50 20 40 12 12 25 25 25 20 20 00
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35@@ 13@@ 35@@ 10@@2 45@@@ 2.½5@@ 7.½2@@ 7.½2@@ 15@@ 15@@ 22@@ 15@@ 22@@ 15@@ 23@@	35 40 17 15 40 75 50 30 40 12 12 25 25 20 20 20 20 20 20 20 20 20 20 20 20 20
35@@ 110@@2 15@@ 27/2@@@ 15@@ 15@@@ 15@@@ 15@@@ 1140 223@@	35 40 17 15 40 75 50 20 40 12 12 25 15 25 20 20 20 20 20 20 20 20 20 20 20 20 20
35@@ 13@@@2 13@@@2 45@@@@2 22\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	35 40 17 15 40 75 50 30 20 40 12 22 5 25 20 20 20 20 20 20 20 20 20 20 20 20 20
35@@ 110@@2 .45@@ .27@@@ .22½@@ .7½@@ .15@@ .222@@ .15@@ .222 .23@@ .222 .23@@ .222 .23@@ .222 .23@@ .222 .23@@ .222 .23@@ .222 .23@@ .222 .23@@ .222 .23@@ .222 .23@@ .222 .222	35 40 17 15 40 75 50 30 20 40 12 22 55 25 20 20 20 20 20 20 20 20 20 20 20 20 20
35@@ 13@@ 35@@2 45@@2 25@@2 25@@2 2774 222@@2 1742@@2 15@@2 23@@6 1142@@6	35 40 17 15 40 75 50 30 40 12 25 25 25 20 20 20 30 15 40 20 20 20 20 20 20 20 20 20 20 20 20 20
35@@ 35@@ 35@@ 35@@ 35@@ 35@@ 35@@ 35@@	35 40 17 15 40 75 50 20 40 12 25 25 25 20 20 20 30 15 40 50 50 50 50 50 50 50 50 50 50 50 50 50
35@@ 13@@ 10@@2 45@@ 27@@@2 27@@@2 27@@@1 15@@2 23@@1 15@@2 23@@6 11.142@@6	35 40 17 15 40 75 50 30 20 40 12 12 25 25 20 20 20 20 20 20 20 20 20 20 20 20 20
35@@313@@3 10@@2 45@@2242@@3 2427@@225 7742@@3 15@@21 15@@2 15@@2 1142@@3 1142@@3 1142@@3 1142@@3	35 40 17 15 40 75 50 30 20 40 12 12 25 25 20 20 20 20 20 20 20 20 20 20 20 20 20
	25@@ 46@# 46@# 46@# 46@# 46@# 46@# 46@# 46

Arnica

Asafoetida _____

Belladonna -----Benzoin Comp'd

Buchu _____Canthraradies ____Capsicum _____

CURREN	T
the day of issue.	
Cinchona	@2 10
Colchicum	
Cubebs	@3 00
Digitalis	@1 80
Gentian Ginger, D. S	@1 35 @1 80
Guaiac	@2 20
Guaiac, Ammon.	@2 00
Iodine Iodine, Colorless	@ 95
Iodine, Colorless	
Iron, Clo Kino	@1 35 @1 40
Myrrh	@2 50
Nux Vomica	@1 55
Onium	@2 50
Opium, Camp Opium, Deodorz'd	@ 85
Opium, Deodorz'd	
Rhubarb	@1 70
Paints.	
Lead, red dry Lead, white dry	15@151/2
Lead, white dry	15@151/2
Lead, white oil Ochre, yellow bbl.	15@151/2
Ochre, yellow bbl.	@ 2
Ochre, yellow less Red Venet'n Am.	21/200 6
Red Venet'n Eng	40 8
Red Venet'n Eng.	5@ 8
Whiting, bbl	. @ 41/4
Whiting	51/2 @ 10
Whiting, bbl	80@3 00 80@3 00
Miscellaneo	
Acetanalid 4	
Alum	08@ 12
Alum Powd. and ground Bismuth, Subni-	09@ 15
ground Bismuth, Subnitrate 3 Borax xtal or powdered Cantharades, po. 2 Calomel Capsicum, pow'd Carmine	92@4 12
Borax xtal or	07@ 12
Cantharades, po. 2	00@3 00
Cantharades, po. 2 Calomel	74@1 94
Carmine	6 00@6 60
Cloves	25@ 30 50@ 55
Chalk Prepared_	14@ 16
Chloral Hydrate 1	57 @67
Cocaine 10	60@11 25
Cocoa Butter Corks, list, less	55@ 75 40@50%
	234 @ 10
Copperas, Powd. Corrosive Sublm 1	4@ 10
COLLUSIVE CHIMIN I	30@ 35
Cream Tartar	
Cream TartarCuttle bone	400 50
Cream Tartar Cuttle bone Dextrine Dover's Powder 3	40@ 50 5@ 15 3 50@4 00
Cream Tartar Cuttle bone Dextrine Dover's Powder 3 Emery, All Nos. Emery. Powdered	40@ 50 5@ 15 3 50@4 00 10@ 15
Cream Tartar Cuttle bone Dextrine Dover's Powder 3 Emery, All Nos. Emery. Powdered	40@ 50 5@ 15 3 50@4 00 10@ 15 8@ 10
Cream Tartar	3 34 @ 10 3 40 0 50 5 0 15 3 50 0 4 00 10 0 15 8 0 10 3 3 4 0 10
Cream Tartar — Cuttle bone — Dextrine — Dover's Powder = Emery, All Nos. Emery, Powdered = Epsom Salts, bbls. Epsom Salts, less Ergot, powdered Flake White	3 3 4 0 75 3 50 0 4 00 10 0 15 8 0 10 3 3 4 0 10 0 75 15 0 20
Cream Tartar	1400 50 50 15 3 5004 00 100 15 80 10 3 340 10

Formaldehyde, lb. 150 30 Gelatine 1 250 150 Glassware, less 55%. Glassware, full case 60%. Glauber Salts, bbl. 2034/ Glauber Salts less 040 110 Glue, Brown 1 210 30 Glue, Brown Grd 150 20 Glue, White 274 35 Glycerine 234/20 45 Hops 650 75 Iodine 6 1506 55 Iodoform 8 000 83 Lead Acetate 180 25 Lycopodium 500 60 Mace 90wdered 950 10 Morphine 10 580 11 33 Nux Vomica 950 10 30 Nux Vomica 970 10 30 Salt Peter 110 25 Sacharine 230 Salt Peter 110 25 Soap, white castile case 710 Soap green 150 30 Soap mott cast 224/20 25 Soap, white castile 168, per bar 30 Soap 180 130 Soda Ash 34/20 10 Soda Bicarbonate 34/20 10 Soda Bicarbonate 34/20 10 Soda Sol 970 13 Sulphur, Foll 34/20 10 Tamarinds 970 150 75 Turpentine, Ven. 500 75 Vanilla Ex. pure 1 750 25 Vanilla Ex. pure 1 750 25 Vitch Hazel 1 460 205 Zinc Sulphate 1660 1560 @1 10



Address _____

HAZELTINE & PERKINS DRUG CO.

Anistee MICHIGAN Grand Rap

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

Whole Cloves Some Raisins

AMMONIA

DECLINED

Some Prunes Flake White Soap White Pepper Cayenne Papper Quaker Milk Beef

Arct	ic, 32 oz ter, 36, 12		case	3 25 3 75
1	MILA AXI	E CONT	3	
100			Y S	
1				



Mints, all flavors 60
Gum 70
Fruit Drops 70
Caramels 70
Cliera
Sliced bacon, large 3 60
Sliced bacon, medium 3 25
Sliced beef, large 5 10
Sliced beef, medium _ 2 80
Grane Teller learn
Grape Jelly, large 4 50
Grape Jelly, medium 2 70
Peanut butter, 16 oz. 4 70
Peanuts butter, 10½ oz 3 25
Peanut butter, 61/4 oz. 2 00
Doonut butter, 074 02. 2 00
Peanut butter, 3½ oz. 1 25
Prepared Spaghetti 1 40
Baked beans, 16 oz 1 40
10 02 1 40
MAAAAAAM

BLUING Original condensed Pearl Crown Capped 4 doz., 10c dz. 85 3 dz. 15c, dz. 1 25

BREAKFAST FOODS
Cracked Wheat, 24-2 3 85
Cream of Wheat ____ 6 90
Pillsbury's Best Cer'l 2 20
Quaker Puffed Rice__ 5 60
Quaker Puffed Wheat 4 30
Quaker Brist Biscult 1 90
Ralston Purina _____ 3 60
Ralston Branzos ____ 2 70
Ralston Food, large ___ 3 60
Saxon Wheat Food ____ 3 85



Shred. Wheat Biscuit 3 85	
Vita Wheat, 12s 1 80	
Post's Brands.	
Grape-Nuts, 24s 3 80	
Postum Coreal 12g 2 25	
Post Toasties. 36s 2 85	
Post Toasties, 24s 2 85	
Grape-Nuts, 24s 3 80 Grape-Nuts, 100s 2 75 Postum Cereal, 12s 2 25 Post Toasties, 36s 2 85 Post Toasties, 24s 2 85 Post's Bran, 24s 2 70	
DDOOMO	
Parlor Pride, doz 6 00 Standard Parlor, 23 lb. 7 06	
Standard Parlor, 23 lb. 7 00	
Ex Fancy Parlor, 23 1b. 8 00	
Fancy Parlor, 23 lb. 8 00 Ex. Fancy Parlor 25 lb. 9 25 Ex. Fcy. Parlor 26 lb. 10 00	
Toy 2 25 Whisk, No. 3 2 75	
Whisk, No. 3 2 75	1
BRUSHES	
Solid Pack 9 in 1 50	- ?
Solid Back, 1 in. 1 75	
Scrub Solid Back, 8 in 1 50 Solid Back, 1 in 1 75 Pointed Ends 1 25	•
Stove	
Snaker 1 80	
Peerless 2 60	
Shaker 1 80 No. 50 2 00 Peerless 2 60 Shoe 2 25 No. 20 3 00	
No. 4-0 2 25	
No. 20 3 00	
BUTTER COLOR	
Dandelion, 2 85 Nedrow, 3 oz., doz. 2 50	
CANDLES Electric Light 40 lbs 121	
Plumber. 40 lbs. 12.8	2
Electric Light, 40 lbs. 12.1 Plumber, 40 lbs. 12.8 Paraffine, 6s 144	
Paraffine, 12s 14½	ı
Paraffine, 12s	
SANNED FRUIT.	-
Apples, 3 lb. Standard 1 50	1
1	

ANNED FRUIT.

Apples, 3 lb. Standard 1 50
Apples, No. 10 — 4 00@4 50
Apple Sauce, No. 2 — 2 00
Apricots, No. 1 1 35@1 90
Apricots, No. 2 — 2 85
Apricots, No. 2½ 2 60@3 75
Apricots, No. 10 12 50
Blueber's, No. 10 12 50
Blueber's, No. 10 — 12 50
Blueber's, No. 10 — 11 00
Cherries, No. 10 — 11 00
Cherries, No. 2 — 3 00@3 50
Cherries, No. 10 — 10 75
Loganberries, No. 1 — 10 75
Loganberries, No. 1 1 10@1 30
Peaches, No. 1 1 10@1 30
Peaches, No. 1 1 10@1 30
Peaches, No. 2 — 3 60
Pineapple, 1, sled 1 40
Peaches, 10, Mich 5 50@6 50
Pineapple, 2, br sl. 2 75@2 85
P'apple, 2, br sl. 2 75@2 85
P'apple, 2, br sl. 3 10@3 25
P'apple, 2, cru. — @3 00
Pineapple, 10 cru. — 14 00
Pears, No. 2½ — 3 50(67 8)
Plums, No. 2½ — 3 50(67 8)
Plums, No. 2½ — 3 50(67 8)
Plums, No. 2½ — 2 50
Raspberries No. 2, blk 3 59
Raspb's, Red, No. 10 13 00
Raspb's, Red, No. 10 11 10 00
Raspb's, Red, No. 10 11 10 00
Raspb's, Red, No. 10 11 10 00
Raspb's, Red, No. 10 11 11 00
Raspb's, Red, No. 10 11 15 00
Rhubarb, No. 11 — 4 15
CANNED FISH.
Clam Ch'der, 100% 02. 1 35

No. 10 —— 11 50 (112 10)
Rhubarb, No. 13 —— 14 10)
Rhubarb, No. 13 —— 14 10)
Clam Ch'der, 101½ oz. 1 35
Clam Ch., No. 3 3 00@3 40
Clams, Steamed, No. 1 1 80
Clams, Minced, No. 1 2 50
Finnan Haddie, 10 oz. 3 30
Clam Bouillon, 7 oz. 2 50
Chicken Haddie, No. 1 2 75
Fish Flakes, small —— 1 35
Cod Fish Cake, 10 oz. 1 85
Cove Oysters, 5 oz. —— 1 75
Lobster, No. 14, Star 3 15
Shrimp, 1, wet 2 10@2 25
Sard's, 14 Oil, ky 6 25@7 00
Sardines, 14 Oil, ky 6 25@7 00
Sardines, 14 Smoked 7 50
Salmon, Warrens, 12 3 00
Salmon, Red Alaska 1 85
Salmon, Pink Alaska 1 85
Salmon, Pink Alaska 1 85
Sardines, Im. 14, ea. 10@28
Sardines, Im. 14, ea. 10
Sardines, Im. 15, ea. 25
Sardines, Im. 16 5@1 30
Tuna, 15, Curtis, doz. 2 20
Tuna, 15, Curtis, doz. 2 70
CANNED MEAT.

Tuna, 1s, Curtis. doz. 7 ov CANNED MEAT. Bacon, Med. Beechnut 1 80 Bacon, Lge. Beechnut 3 15 Beef, No. 1, Corned - 2 75 Beef, No. 1, Roast - 2 75 Beef, No. 2½, Eagle sli 1 25 Beef, No. ½, Qua. sli 1 75 Beef, 5 oz., Qua., sli. 2 50 Beef, No. 1, B'nut, sli. 5 10

Beefsteak & Onions, s 2 7 Chili Con Ca., is 1 35@1 4 Deviled Ham, ½s 2 2 Deviled Ham, ½s 3 6	5
Hamburg Steak & Onions, No. 1 3 1	5.0
Potted Meat, ½ Libby 9 Potted Meat, ½ Rose 8 Potted Ham, Gen. ¼ 18 Vienna Saus., No. ½ 13 Veal Loaf, Medium 2 3	0 5 5 5

Baked Beans		
Daked Beans		
Campbells	1 15	
	95	
Fromont No 0	1 80	
Fremont, No. 2	1 20	,
Snider, No. 1	95	
Snider, No. 2	1 25	
Von Comm		1
Van Camp, small	85	
Van Camp, Med 1	15	
A, 22001 ==== 1	- 10	

CANNED VEGETABLES.

CATSUP.

B-nut, Small 2 25
Lilly Valley, 14 oz 2 50
Libby, 14 oz 2 35
Libby, 8 oz 1 75
Lily Valley, ½ pint 1 75
Paramount, 24, 8s 1 45
Paramount, 24, 16s 2 40
Paramount, 6, 10s 10 00
Sniders, 8 oz 1 85
Sniders, 16 oz 2 85
Royal Red, 10 oz 1 40

	CHIL	I SA	AUC	E		
Snide	r, 16 c	Z			3	35
Lilly	rs, 8 c)Z	07		2	35
Lilly	Valley	, 14	OZ.		3	00

OYSTER COCKTAIL Sniders, 16 oz. _____ Sniders, 8 oz. _____

CHEESE Roquefort

Kraft Small tins	1 40
Kraft American	1 40
Chili, small tins	1 40
Pimento, small tins	1 40
Roquefort, small tins	2 50
Camembert, small tins	2 50
Wisconsin Old	28
Wisconsin new	22
Longhorn	23
Michigan Full Cream	2216
New York Full Cream	
Sap Sago	

CHEWING GUM.

GOLDEN BERRY	
(GO)	•
TULL VALUE	(
COFFEE	
HUME GROCER CO. ROASTERS MUSKEGON, MICH	(

COFFEE ROASTED

Bulk		
Rio		25
Santos	31@	33
Maracaibo		37
Gautemala		39
Java and Mocha		41
Bogota		41
Peaberry		331

McLaughlin's Kept-Fresh Vacuum packed. Always fresh. Complete line of high-grade bulk coffees. W. F. McLaughlin & Co., Chicago

Conee Extracts	
M. Y., per 100	12
Frank's 50 pkgs 4	25
Hummel's 50 1 lb 10	1/2
CONDENSED MILK	
Leader, 4 doz 6	75
Eagle, 4 doz 9	00

MILK COMPOUND Hebe, Tall, 4 doz. _ 4 50 Hebe, Baby, 8 doz. _ 4 40 Carolene, Tall, 4 doz. 3 80 Carolene, Baby _____ 3 50

EVAPORATED MILK



Quaker, Tall, 4 doz	4	3
Quaker, Baby, 8 doz.	4	2
Quaker, Gallon, 1/2 doz.	4	2
Blue Grass, Tall, 48	4	5
Blue Grass, Baby, 72	4	4
Blue Grass, No. 10	4	4
Carnation, Tall, 4 doz.	4	9
Carnation, Baby, 8 dz.	4	8
Every Day, Tall	4	9
Every Day, Baby	4	8
Pet, Tall	4	9
Pet, Baby, 8 oz	4	8

5	Borden's Baby 4 90 Borden's Baby 4 80 Van Camp, Tall 4 90 Van Camp, Baby 3 75
	Van Camp, Baby 3 75
5	CIGARS
)	Lewellyn & Co. Brands
5	Dixeco
5	100s, 5c 35 00 Wolverine, 50s 130 00 Supreme, 50s 110 00
,	Wolverine, 50s 130 00
,	Supreme, 50s 110 00
5	Bostonians, 50s 95 00
	Blunts 50s 75 00
	Conchas. 50s 75 06
7	Supreme, 508 110 00 Bostonians, 50s 95 00 Perfectos, 50s 95 00 Blunts, 50s 75 00 Conchas, 50s 75 00 Cabinets, 50s 73 00
2	Tilford Cigars
;	Tillord Cigars
7 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Tuxedo, 50s 75 00
	Worden Grocer Co. Brands
)	Henry George\$37 50 Harvester Kiddies 37 50 Harvester Record B75 00
	Harvester Kiddies 37 50
	Harvester Record B75 00
	Harvester Delmonico 75 00
)	Wahstaratts 27 50
,	Webster Savoy 75 00
	Webster Plaza 95 00
	Webster Belmont110 00
	Webster St. Reges_125 00
	Starlight Rouse 90 00
)	Harvester Record B75 00 Harvester Delmonico 75 00 Harvester Perfecto 95 00 Webster Savoy 75 00 Webster Savoy 75 00 Webster Plaza 95 00 Webster Belmont 110 00 Webster St. Reges 125 00 Starlight Rouse 90 00 Starlight P-Club 150 00 La Azora Agreement 58 00
	La Azora Washington 75 00 Little Valentine 75 00 Valentine DeLux 95 00 Valentine Imperial 95 00
	Little Valentine 37 50
	Valentine Victory 75 00
	Valentine DeLux 95 00
	Valentine Imperial 95 00
	Tiona30.00 Clint Ford35 00
	Nordea Triangulars
	1-20 per M 75 00
	Worden's Hayana
	Specials, 1-20, per M 75 00
	Nordac Triangulars, 1-20, per M 75 00 Worden's Havana Specials, 1-20, per M 75 00 Qualitiy First Stogle 18 50

CONFECTIONERY Stick Candy Pai Standard 18 Jumbo Wrapped 20 24 Pure Sugar Stick 600s 4 Big Stick, 20 lb. case 21 Mixed Candy Kindergarten Leader X. L. O. French Creams Cameo Grocers

Fancy Chocolates	
5. lb. Boxe	
Bittersweets, Ass'ted 1 7	15
Choe Marshmallow Dp 1 7	5
Milk Chocolate A A 2 0)(
Nibble Sticks 2 (
Primrose Choc 1 3	
No. 12 Choc., Dark _ 1 7	
No. 12, Choc., Light _ 1 8	
Chocolate Nut Rolls _ 1 9	

Anise	
Orange Gums	_ 17
Challenge Gums	_ 14
Favorite	20
Superior	_ 21
Lozenges.	Pails

Gum Drops Pails

			T COTT
A. A.	Pep.	Lozenges	20
		Lozenges	
A. A. (Choc.	Lozenges	20
Motto F	Hearts	8	21
Malted	Milk	Lozenges	23
	111	0 1	

Hard Goods. Pail
Lemon Drops 20
O. F. Horehound dps. 20
Anise Squares 20
Peanut Squares 22
Horehound Tablets 20

	Cough	Drops	B	xs.
Putnar Smith	m's Bros.		1	30 50

Package Goods Creamery Marshmallows 4 oz. pkg., 12s, cart. 1 05 4 oz. pkg., 48s, case 4 00

Specialties.

Walnut Fudge _____ 24
Pineapple Fudge _____ 22
Italian Bon Bons _____ 20
Italian Bon Bons _____ 23
Atlantic Cream Mints__ 32
Silver King M. Mallows 32
Hello, Hiram, 24s _____ 1 50
Walnut Sundae, 24, 5c _____ 85
Neapolitan, 24, 5c _____ 85
Gladiotor, 24, 10c _____ 1 60
Mich. Sugar Ca., 24, 5c _____ 85
Pal O Mine, 24, 5c _____ 85
Pal O Mine, 24, 5c _____ 85
Scaramouche, 24-10c _____ 1 60 Specialties.

COUPON BOOKS

50 Economic grade 2 50
100 Economic grade 4 50
500 Economic grade 20 00
1,000 Economic grade 37 50
Where 1,000 books are
ordered at a time, special-
ly print front cover is
furnished without charge.

	CR	EAM	OF	TARTAF	2
6	lb.	boxes	3		32

	June 18, 1924
90	DRIED FRUITS
80 90	Apples
75	Evap. Choice, bulk 15
	Apricots
	Evaporated, Choice 18
ds	Evaporated, Choice 18 Evaporated, Fancy 26 Evaporated Slabs 15
	Citron
00	10 lb. box 48
00	Currants
00	
00	Boxes, Bulk, per lb. 17
00	Package, 14 oz 17 Boxes, Bulk, per lb 17 Greek, Bulk, lb 15½
00	Peaches
	Evap. Choice, unp 12
00	Evap. Choice, unp. 12 Evap., Ex. Fancy, P. P. 17
	Peel
50	Lemon, American 25 Orange, American 26
50	Orange, American 26
00	Painter-
00	Raisins
50	Seeded, Bulk
00	Seedless, 15 oz. nkg. 12
00	Seedless, Thompson 101/2
00	Seedless, 15 oz. pkg. 12 Seedless, Thompson 10½ Seeded, 15 oz. pkg 12
00	
00	California Prunes
00	70@80, 25 lb. boxes@08 60@70, 25 lb. boxes@10 50-60, 25 lb. boxes@12 40-50, 25 lb. boxes@16 30-40, 25 lb. boxes@17 20-30, 25 lb. boxes@20
50	50-60 25 lb boxes@19
00	40-50, 25 lb. boxes@16
00	30-40, 25 lb. boxes@17
00	20-30, 25 lb. boxes@20
00	FARINACEOUS GOODS
00	
00	Beans
00	Med. Hand Picked 05% Cal. Limas 15
50	Cal. Limas 15 Brown, Swedish 08½ Red Kidney 0\$
	Red Kidney 0\$
ile	Farina
ils	
)	24 packages 2 10 Bulk, per 100 lbs 05
25	
	Hominy
)	Pearl, 100 lb. sack 2 50
3	Macaroni
	Domestic, 20 lb. box 08 Armours, 2 doz., 8 oz. 1 80 Fould's, 2 doz., 8 oz. 1 80 Quaker, 2 doz. 1 80
	Armours, 2 doz., 8 oz. 1 80
2	Quaker 2 doz., 8 oz. 1 80
	Quantity 2 402 1 00
	Pearl Barley
es 75	Chester 4 25 00 and 0000 6 6 00 Barley Grits 05
75	Barley Crits
00	Darley Grits 00
00	
35 75	Peas
35 75 85	Scotch, lb08
90	Scotch, lb. 08 Split, lb. yellow 08 Split, green 11
	Spire, green11

1

FLAVORING EXTRACTS

Sago

Taploca Pearl, 100 lb. sacks __ 11 Minute, 8 oz., 3 doz. 4 05 Dromedary Instant __ 3 50

East India



7 7		ounce			
15 (0016	ounce		20	00
29 0	032	ounce		38	00
	Arctic	Flavor	ings	3	
	Vanilla	or Le	mo	n	
1 0:	z. Panel,	doz.		1	00
2 0	z. Flat,	doz		_ 2	00
3 02	z. Taper,	40 bot.	for	r 6	75

Smith's **Flavorings**

2	oz.	Vanilla	 2	00	
2					
4	oz.	Vanilla	 3	50	
3		Jiffy F	 2	25	

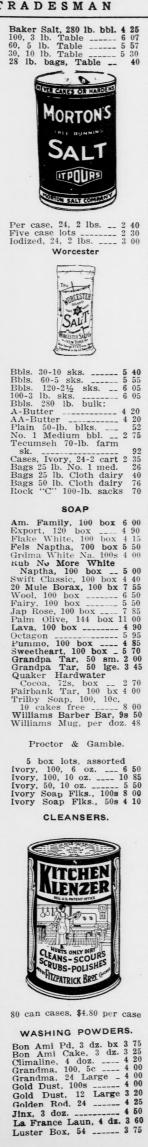
Mason, pts., per gross	7	70
Mason, qts., per gross	9	00
Mason, 1/2 gal., gross	12	05
Ideal, Glass Top, pts.		
Ideal Glass Top, qts.	10	80
gallon		

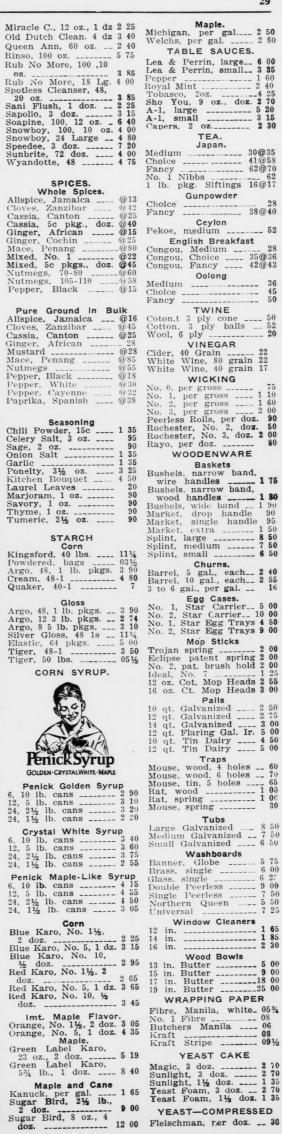
OLIVES.

2 gal. keg ____ 3 20 3 gal. keg ____ 4 65 5 gal. keg ____ 7 50 Jtars, dozen ___ 5 00

•	June 18, 1924
	GELATINE Jello-O, 3 doz 3 45 Knox's Sparkling, doz. 2 25 Knox's Acidu'd, doz. 2 25 Minute, 3 doz 4 05 Plymouth, White 1 55 Quaker, 3 doz 2 70
	HORSE RADISH Per doz., 5 oz 1 15
	Pure, 30 lb. pails 4 00 Imitation, 30 lb. pails 1 90 Pure 7 oz. Asst., doz. 1 20 Buckeye, 22 oz., doz. 2 10
	JELLY GLASSES 8 oz., per doz 35
	OLEOMARGARINE Kent Storage Brands.
•	A NUCOA!
	NUT MARCARINE OLEOMARGARINE The Nucles during Community Th
	Nucoa, 1 lb 24½ Nucoa, 2 and 5 lb 24
	Crescent, 144 5 75 Diamond, 144 box 8 00 Searchlight, 144 box 8 00 Red Stick, 720 1c bxs 5 50 Red Diamond, 144 bx 6 00
	Quaker, 5 gro, case 4 75
	MINCE MEAT None Such, 3 doz 4 85 Quaker, 3 doz. case 3 50 Libby, Kegs, wet, 1b. 22 MOLASSES.
	Paul offeria
-	Passa United Prince Reads in France Passa Prince Passa Passa Prince Passa Passa Prince Passa Passa Passa Prince Passa
-	Gold Brer Rabbit No. 10, 6 cans to case 5 55 No. 5, 12 cans to case 5 80 No. 2½, 24 cans to cs. 6 05
	Gold Brer Rabbit No. 10, 6 cans to case 5 55 No. 5, 12 cans to case 5 80 No. 2½, 24 cans to cs. 6 05
-	Gold Brer Rabbit No. 10, 6 cans to case 5 55 No. 5, 12 cans to case 5 80 No. 2½, 24 cans to cs. 6 05 No. 1½, 36 cans to cs. 5 00 Green Brer Rabbit No. 10, 6 cans to case 4 20 No. 5, 12 cans to case 4 45 No. 2½, 24 cans to cs. 4 70 No. 1½, 36 cans to cs. 4 70 No. 1½, 36 cans to cs. 4 00
	Gold Brer Rabbit No. 10, 6 cans to case 5 55 No. 5, 12 cans to case 5 80 No. 2½, 24 cans to cs. 6 05 Green Brer Rabbit No. 10, 6 cans to case 4 20 No. 5, 12 cans to case 4 45 No. 2½, 24 cans to case 4 45 No. 2½, 24 cans to cs. 4 70 No. 1½, 36 cans to cs. 4 00 Aunt Dinah Brand. No. 5, 12 cans o case 3 25 No. 2½, 24 cans o cs. 3 50 No. 5½, 26 cans o cs. 3 50 No. 1½, 36 cans o cs. 3 50 No. 1½, 36 cans o cs. 3 50 No. 5½, 26 cans o cs. 3 50
	Gold Brer Rabbit No. 10, 6 cans to case 5 55 No. 5, 12 cans to case 5 80 No. 2½, 24 cans to cs. 6 05 Green Brer Rabbit No. 10, 6 cans to case 4 20 No. 5, 12 cans to case 4 45 No. 2½, 24 cans to case 4 45 No. 2½, 24 cans to case 4 70 No. 1½, 36 cans to case 3 25 No. 1½, 24 cans to case 3 25 No. 2½, 24 cans o case 3 25 No. 1½, 36 cans o case 3 50 No. 5, 12 cans o case 3 50 No. 5½, 24 cans o cs. 3 50 No. 5½ cans o cs. 3 50 No. 5½ cans o cs. 3 50 New Orleans Fancy Open Kettle — 68 Choice — 52 Fair — 52 Half barrels 5c extra Molasses in Cans
	Gold Brer Rabbit No. 10, 6 cans to case 5 55 No. 5, 12 cans to case 5 80 No. 2½, 24 cans to cs. 6 05 Green Brer Rabbit No. 10, 6 cans to case 4 20 No. 5, 12 cans to case 4 45 No. 2½, 24 cans to case 4 45 No. 2½, 24 cans to case 4 70 No. 1½, 36 cans to case 3 25 No. 1½, 24 cans to case 3 25 No. 2½, 24 cans o case 3 25 No. 1½, 36 cans o case 3 50 No. 5, 12 cans o case 3 50 No. 5½, 24 cans o cs. 3 50 No. 5½ cans o cs. 3 50 No. 5½ cans o cs. 3 50 New Orleans Fancy Open Kettle — 68 Choice — 52 Fair — 52 Half barrels 5c extra Molasses in Cans
	Gold Brer Rabbit No. 10, 6 cans to case 5 55 No. 5, 12 cans to case 5 80 No. 2½, 24 cans to cs. 6 05 No. 1½, 36 cans to case 4 20 No. 5, 12 cans to case 4 45 No. 2½, 24 cans to cs. 4 70 No. 1½, 36 cans to cs. 4 70 No. 1½, 36 cans to cs. 4 70 No. 1½, 36 cans to cs. 3 00 Aunt Dinah Brand. No. 10, 6 cans to case 3 25 No. 1½, 24 cans o cs. 3 00 No. 5, 12 cans o case 3 25 No. 1½, 36 cans oc cs. 3 00 New Orleans Fancy Open Kettle — 68 Cholce — 52 Fair — 32 Half barrels 5c extra Molasses in Cans. Dove, 36, 2 lb. Wh. L. 5 20 Dove, 24, 2½, lb Wh. L. 5 20 Dove, 24, 2½, lb Wh. L. 5 20 Dove, 24, 2½, lb. Black 4 30 Dove, 6, 10 lb. Bluc L 4 45 Palmetto, 24, 2½, lb. Bluck 4 55 NUTS.
	Gold Brer Rabbit No. 10, 6 cans to case 5 55 No. 5, 12 cans to case 5 80 No. 2½, 24 cans to cs. 6 05 No. 1½, 36 cans to case 4 20 No. 5, 12 cans to case 4 45 No. 2½, 24 cans to cs. 4 70 No. 1½, 36 cans to cs. 4 70 No. 1½, 36 cans to cs. 4 70 No. 1½, 36 cans to cs. 3 00 Aunt Dinah Brand. No. 10, 6 cans to case 3 25 No. 1½, 24 cans o cs. 3 00 No. 5, 12 cans o case 3 25 No. 1½, 36 cans oc cs. 3 00 New Orleans Fancy Open Kettle — 68 Cholce — 52 Fair — 32 Half barrels 5c extra Molasses in Cans. Dove, 36, 2 lb. Wh. L. 5 20 Dove, 24, 2½, lb Wh. L. 5 20 Dove, 24, 2½, lb Wh. L. 5 20 Dove, 24, 2½, lb. Black 4 30 Dove, 6, 10 lb. Bluc L 4 45 Palmetto, 24, 2½, lb. Bluck 4 55 NUTS.
	Gold Brer Rabbit No. 10, 6 cans to case 5 55 No. 5, 12 cans to case 5 80 No. 2½, 24 cans to cs. 6 05 No. 1½, 36 cans to case 4 20 No. 5, 12 cans to case 4 45 No. 2½, 24 cans to case 4 45 No. 2½, 24 cans to case 4 45 No. 2½, 24 cans to cs. 4 70 No. 1½, 36 cans to cs. 4 70 No. 1½, 36 cans to case 3 25 No. 2½, 24 cans o case 3 25 No. 2½, 24 cans o case 3 25 No. 2½, 24 cans o case 3 30 No. 1½, 36 cans oc cs. 3 50 No. 1½, 36 cans oc cs. 3 50 No. 1½, 36 cans oc cs. 3 50 No. 2½, 24 cans oc s. 3 50 No. 2½, 24 cans oc s. 3 50 No. 1½, 36 cans oc cs. 3 50 No. 1½, 36 cans oc cs. 3 50 No. 2½, 2½ to so cs. 3 50 No. 1½, 36 cans oc cs. 3 50 No. 2½, 2½ to so cs. 3 50 No. 1½, 36 cans oc cs. 3 50 No. 1½, 36 cans to cs. 4 70 No. 1½, 36 cans to case 3 20 No. 1½, 36 cans to cs. 4 70 No. 1½, 10
	Gold Brer Rabbit No. 10, 6 cans to case 5 55 No. 5, 12 cans to case 5 80 No. 2½, 24 cans to cs. 6 05 No. 1½, 36 cans to case 4 20 No. 5, 12 cans to case 4 45 No. 2½, 24 cans to case 4 45 No. 5, 12 cans to case 4 45 No. 2½, 24 cans to cs. 4 70 No. 1½, 36 cans to cs. 4 70 Aunt Dinah Brand. No. 10, 6 cans to case 3 25 No. 2½, 24 cans o case 3 25 No. 1½, 36 cans to cs. 3 50 No. 1½, 36 cans oc case 3 00 No. 1½, 36 cans oc case 3 25 No. 2½, 24 cans o cs. 3 50 No. 1½, 36 cans oc case 3 25 No. 2½, 24 cans oc case 3 00 New Orleans Fancy Open Kettle 68 Choice 52 Fair 32 Half barrels 5c extra Molasses in Cans. Dove, 36, 2 lb. Wh. L. 5 60 Dove, 36, 2 lb. Black 4 30 Dove, 24, 2½ lb. Black 3 90 Dove, 24, 2½ lb. Black 3 90 Dove, 6, 10 lb. Blue L 4 45 Palmetto, 24, 2½ lb. Black 3 90 Dove, 6, 10 lb. Blue L 4 45 Palmetto, 24, 2½ lb. Black 3 90 Dove, 6, 10 lb. Blue L 4 45 Palmetto, 24, 2½ lb. Black 3 90 Dove, 10 lb. Blue L 4 45 Palmetto, 24, 2½ lb. Black 3 90 Dove, 10 lb. Blue L 4 45 Palmetto, 24, 2½ lb. Black 3 90 Dove, 24, 2½, lb. Black 3 90 Dove, 24, 2½, lb. Black 3 90 Dove, 24, 1½, 10 Blue L 4 45 Palmetto, 24, 2½ lb. Reanut, 30 Pecanuts, Virginia, raw 09½ Peanuts, Virginia, raw 09½ Peanuts, Jumbo, raw 12 Peanuts, Jumbo, raw 12 Peanuts, Jumbo, raw 13 Pecans, 3 star 23 Pecans, 3 star 24 Walnuts, Naples 22 Salted Peanuts. Fancy, No. 1 17 Jumbo 23
	Gold Brer Rabbit No. 10, 6 cans to case 5 55 No. 5, 12 cans to case 5 80 No. 2½, 24 cans to cs. 6 05 No. 1½, 36 cans to case 4 20 No. 5, 12 cans to case 4 45 No. 2½, 24 cans to cs. 4 70 No. 10, 6 cans to case 4 45 No. 2½, 24 cans to cs. 4 70 No. 1½, 36 cans to case 3 00 Aunt Dinah Brand. No. 10, 6 cans to case 3 25 No. 2½, 24 cans to cs. 3 50 No. 1½, 36 cans o case 3 25 No. 1½, 36 cans o case 3 25 No. 1½, 36 cans o cs. 3 30 No. 1½, 36 cans o cs. 3 50 No. 1½, 36 cans o cs. 3 50 No. 1½, 24 cans to case 3 25 No. 1½, 24 cans o cs. 3 50 No. 1½, 36 cans o cs. 3 50 No. 1½, 36 cans o cs. 3 50 No. 1½, 2½, be cs. 3 25 Half barrels 5c extra Molasses in Cans. Dove, 36, 2 lb. Wh. L. 5 60 Dove, 24, 2½ lb. Black 3 30 Dove, 24, 2½ lb. Black 3 30 Dove, 24, 2½ lb. Black 3 30 Dove, 6, 10 lb. Blue L 4 45 Palmetto, 24, 2½ lb. 465 NUTS. Whole Almonds, Terregona 20 Filberts, Sicily 15 Peanuts, Virginia, raw 09½ Peanuts, Virginia, raw 09½ Peanuts, Jumbo, raw 12 Peanuts, Jumbo, raw 12 Peanuts, Jumbo, raw 12 Peanuts, Jumbo, raw 13 Pecans, 3 star 23 Pecans, Jumbo 24 Walnuts, Naples 22 Salted Peanuts. Fancy, No. 1 17 Jumbo 23 Shelled. Almonds 24 Peanuts, Spanish, 16
	Gold Brer Rabbit No. 10, 6 cans to case 5 55 No. 5, 12 cans to case 5 80 No. 2½, 24 cans to cs. 6 05 No. 1½, 36 cans to case 4 45 No. 1½, 36 cans to case 4 45 No. 2½, 24 cans to cs. 6 05 Green Brer Rabbit No. 10, 6 cans to case 4 45 No. 2½, 24 cans to cs. 4 70 No. 1½, 36 cans to cs. 4 70 No. 1½, 36 cans to cs. 3 00 Aunt Dinah Brand. No. 10, 6 cans to case 3 25 No. 2½, 24 cans o case 3 25 No. 2½, 24 cans o case 3 25 No. 2½, 26 cans o case 3 25 No. 2½, 26 cans o cs. 3 50 No. 1½, 36 cans o cs. 3 50 No. 1½, 36 cans o cs. 3 50 No. 1½, 26 cans o cs. 3 50 No. 2½, 24 cans o cs. 3 50 No. 2½, 24 cans o cs. 3 50 No. 2½, 26 cans o cs. 3 50 No. 1½, 36 cans o cs. 3 50 No. 1½, 12 cans o cs. 4 10 No. 1½, 12 cans o cs. 12 cans o cs. 10 No. 1½, 12 cans o cs. 10 N

	MICHIGAN T
Pint, Jars, dozen 3 25 4 oz. Jar, plain, doz. 1 35 5½ oz. Jar, plain, doz. 1 60 9 oz. Jar, plain, doz. 2 35 20 oz. Jar, Pl. doz 4 25 4 oz. Jar, Stu., doz. 1 90 6 oz. Jar, Stuffed, doz. 3 60 9 oz. Jar, Stuffed, doz. 3 60 12 oz. Jar, Stuffed, doz. 2 60 02 Jar, Stuffed, doz. 2 60 9 oz. Jar, Stuffed, doz. 3 60 12 oz. Jar, Stuffed, doz. 7 00 PEANUT BUTTER.	Dry Salt Meats S P Bellies 16 00@13 00 Lard Pure in tierces 12¼ 60 lb. tubs advance ¼ 50 lb. tubs advance ¼ 20 lb. pails advance ¾ 10 lb. pails advance 1 3 lb. pails advance 1 3 lb. pails advance 1 Compound 13 Sausages
BEL CAR HO DEAND BHAND BUTTER	Bologna 12½ Liver 12 Frankfort 16 Pork 18@20 Veal 11 Tongue 11 Headcheese 14 Smoked Meats Hams, 14-16, lb21@ 24
Bel Car-Mo Brand 8 oz., 2 doz. in case 24 1 lb. pails 12 2 lb. pails 5 lb. pails 6 in crate 14 lb. pails 25 lb. pails	Hams, 14-16, lb21@ 24 Hams, 16-18, lb21@ 24 Ham, dried beef sets 38 @39 California Hams12@ 13 Picnic Boiled Hams 30 @32 Boiled Hams 34 @37 Minced Hams 14 @15 Bacon 18 @30
PETROLEUM PRODUCTS Iron Barrels	Boneless 23 00@24 00 Rump, new 23 00@24 00 Mince Meat. Condensed No. 1 car. 2 00 Condensed Bakers brick 31
Red Crown Gasoline, Tank Wagon	Moist in glass 8 00 Pig's Feet 1/8 bbls 2 15 1/4 bbls. 35 bbs. 4 00 1/5 bbls 7 00 1 bbl 14 15 Tripe 90 Kits, 15 lbs 90
Iron Barrels.	Kits, 15 lbs 90 14 bbls., 40 lbs 1 60 78 bbls., 80 lbs 3 00 Hogs, per lb #2 Beef, round set 14@26 Beef, middles, set 25@30 Sheep, a skein 1 75@2 00
Iron Barrels.	Fancy Blue Rose 7¼ @7% Fancy Head 7½ @9 Broken 3% ROLLED OATS Steel Cut, 100 lb. sks. 3 50 Silver Flake, 12 Fam. 2 35 Quaker, 18 Regular 1 85 Quaker, 12s Family N 2 75 Mothers, 12s, Ill'num 3 25 Silver Flake, 18 Reg. 1 45 Sacks, 90 lb. Jute 3 00 Sacks, 90 lb. Cotton 3 10 BUSKS
SOM DATE OF THE PROPERTY OF TH	Holland Rusk' Co. Brand 36 roll packages 4 25 18 roll packages 2 15 36 carton packages 4 75 18 carton packages 2 40 SALERATUS Arm and Hammer 3 75
Semdac, 12 pt. cans 2 80 Semdac, 12 qt. cans 4 15 PICKLES Medium Sour Barrel, 1,200 count 19 25	Granulated, bbls. 2 00 Granulated, 100 lbs. cs 2 25 Granulated, 36 2½ lb. packages 2 25 COD FISH Middles 15½ Tablets, 1 lb. Pure 19½ Tablets, ½ lb. Pure,
Barrel, 1,200 count 19 25 Half bbls., 600 count 10 50 10 gallon kegs 9 50 Sweet Small 30 gallon, 3000 43 00 5 gallon, 500 8 40 Dill Pickles. 600 Size, 15 gal 12 00 PIPES Cob, 3 doz. in bx. 1 00@1 20 PLAYING CARDS Battle Axe. per doz. 2 40	Tablets, ½ lb. Pure, doz 1 40 Wood boxes, Pure 28 Whole Cod 11 Mixed, Kegs 1 15 Queen, half bbls 8 25 Queen, bbls 16 00 Milkers, kegs 1 15 Y. M. Kegs 1 15 Y. M. half bbls 9 00 Y. M. Bbls 7 50 Herring K K K K. Norway 20 00
Battle Axe, per doz. 2 40 Blue Ribbon 4 00 Bicycle 4 50 POTASH Babbitt's 2 doz 2 75 FRESH MEATS Beet. Top Steers & Heif. 151/2/@16	Y. M. Bols. 17 50 Herring K K K K, Norway 20 00 8 lb. pails 140 Cut Lunch 95 Boned, 10 lb. boxes 27 Lake Herring ½ bbl., 100 lbs. 650 Mackerel Tube, 100 lb. froy fot 24 50
Good Steers & H'f. 14@15½ Med. Steers & H'f. 12½@14 Com. Steers & H'f. 10@12½	Mackerel Tubs, 100 lbs
Cows. Top 12½ 300d 12 Medium 10 Common 09 Veal. Top 14½ Good 13 Medium 11 Lamb. Good 32	2 in 1, Faste, doz 1 35 E. Z. Combination, dz. 1 35 Dri-Foot, doz 2 00 Bixbys, Doz 1 35 Shinola. doz 90 STOVE POLISH. Blackine, per doz 1 35
Good 32 Medium 30 Poor 22 Mutton. Good 14 Medium 12½ Poor 08	Shinola, doz
Heavy hogs	Log Cab., Iodized, 24-2 2 40
Spareribs	Log Cabin 24-2 lb. case 1 90 Med. No. 1, Bbls 2 80 Med. No. 1, 100 lb. bg. 95 Farmer Spec., 70 lb. 95 Packers Meat, 56 lb. 63 Crushed Rock for ice cream, 100 lb., each Blocks, 50 lb47 Butter Salt, 280 lb. bbl. 4 50
Jan 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	





30.71 117.44

67.99 46.36 126.35 329.46 94.91 131.61 167.30

11.46

77.00 45.71

 $\frac{22.60}{249.50}$

 $131.65 \\
60.00$

1.00

Proceedings of St. Joseph Bankruptcy Court.

Court.

St. Joseph, June 9—Charles H. Russell, a laborer of Vicksburg, filed a voluntary petition and was adjudicated bankrupt. The matter was referred to Referee Banyon. The schedules of the bankrupt disclose no assets above his statutory exemptions. The following are listed as creditors:

Folmer & Lawrence, Vicksburg \$128.00
P. Oswalt, Vicksburg 400.00
D. Hoak, Vicksburg 506.00
Folmer & Lawrence, Vicksburg 850.00
Carlette Stone Lumber Co., Kalamazoo 85.00

Garlette Stone Lumber Co., Kalamazoo 1,000,00 Carlette Stone Lumber Co., Kalamazoo 1,000,00 C. Barhite, Stevens, Kalamazoo 1,000,00 Lowe Elevator, Vicksburg 81,00 White Brothers, Scotts 161,00 Grant Shoup, Schoolcraft 31,00 Orin & Goldsmith, Vicksburg 121,00 E. C. Reishel, Vicksburg 56,00 Edwards & Chamberlain, Vicksburg 125,00 Edwards & Chamberlain, Vicksburg 125,00 Judge Clapp, Vicksburg 150,00 Norma Harper, Vicksburg 20,00 Norma Harper, Vicksburg 250,00 Ed. Miner, Vicksburg 192,00 Mr. Grisby, Kalamazoo 500,00 Mr. Grisby, Kalamazoo 500,00 Nettie Fraser, Vicksburg 20,00 Retus 10,00 Nortie Fraser, Vicksburg 96,00 Charles Brown, Vicksburg 96,00 Charles Brown, Vicksburg 66,00 Charles Brown, Vicksburg 66,00

June 11. In the matter of Guy E. Hazen, bankrupt, of Kalamazoo, an order was made calling the first meeting of creditors at the latter place June 25 for the purpose of proving claims, the election of a trustee, the examination of the bankrupt and the transaction of such other business as may properly come before the meeting.

In the matter of the College Inn, bankrupt, of Kalamazoo, the trustee was directed to file his final report and account for the purpose of calling the final meeting of creditors and for payment of administration expenses, a final dividend and the closing of the estate.

June 12. In the matter of Charles E.

ministration expenses, a final dividend and the closing of the estate.

June 12. In the matter of Charles E. Gleason, bankrupt, of Kalamazoo, an order was made calling the first meeting of creditors at the latter place for the purpose of proving claims, the election of a trustee, the examination of the bankrupt and the transaction of such other business as may properly come before the meeting.

June 13. Based upon the petition of Jalkoff Brothers, Inc., of New York City, Harry L. Rosenberg & Brother, M. Strumeyer & Son a corporation, of the same place, and Max Benisen, of Kalamazoo, doing business as the Great Lakes Fur Co., were adjudicated bankrupts and the matter referred to Referee Banyon, who was also appointed receiver, and who made an order appointing Roscoe G. Goembel, of Kalamazoo, custodian, and also an order for the bankrupts to prepare and file their schedules.

June 14. In the matter of Cora Speyer, bankrupt, of Kalamazoo, the final meet-

June 14. In the matter of Cora Speyer, bankrupt, of Kalamazoo, the final meeting of creditors was held at the referee's office, and the trustee's final report and account were considered and approved and allowed. The referee directed that the administration expenses as filed by the trustee be paid. A final dividend of 11½ per cent. was declared and ordered paid. The final dividend list of creditors was filed and the final order of distribution entered. The trustee was directed not to file objections to the bankrupt's discharge. Creditors having been directed to show cause why a favorable certificate as to the bankrupt's discharge should not be made by the referee, and no cause having been shown, it was determined that such favorable certificate be made.

be made.

In the matter of Joseph E. Schensul and Bert L. Kitchen, doing business as the College Inn, a co-partnership, the trustee filed his final report and account, showing total receipts of \$873.75 and disbursements of \$433.96, with request that the final meeting of creditors be called for the purpose of the payment of a final dividend, the administration expenses and closing the estate.

The Michigar Emit Deskie Co.

closing the estate.

The Michigan Fruit Packing Corporation, of Bangor, filed a voluntary petition and was adjudicated a bankrupt and the matter referred to Referee Banyon, Frank D. Bryant, of Grand Rapids, was appointed receiver upon filing a bond of \$5,000, which was approved by the district judge. The schedules of the bankrupt disclose the following creditors:

Secured, Prior or Preferred Creditors.

Waverly Township, Van Buren

County \$244.43

Bainbridge Township, Berrien

County \$88.65

County 200.15

Bloomingdale Township, Van Buren County 158.54

Bangor Township, Van Buren County 121.85

Ned Starr, Bangor 129.50

M. E. Britten, Benton Harbor 64.80

H. E. Ward, Bangor 4,000.00

Citizens State Bank, So. Haven 13,000.00

Guy E. Howard, Bangor 450.00

Coloma State Bank, Coloma 4,000.00

Stevensville State Bank, Stevens-County 200.15

ville 4 000 00
7,000.00
Gore & Harvey, Benton Harbor 2,500.00 Farmers & Merchants Bank, Ben-
Mortgagees names not known 9,375.00
Continental Can Co., Chicago _ 25,000.00
\$65,332.92
\$65,332.92 Ackley-Sherrod, Bangor\$ 10.14
Unsecured Creditors.
Ace Chemical Co., Milwaukee 36.50
Anderson Barngrover Mfg. Co.,
Chicago 2 95
Chicago 3.85 Albert Bacon, Chicago 229.29
Brown & Graves, Bloomingdale 3.14
Bloomingdale Telephone Co.,
Bloomingdale 33.80
Bloomingdale 33.80 Leader, Bloomingdale 7.25
C. Benson, Blakesburg, Iowa 2.25
Bangor Fruit Growers Exchange,
Bangor 77.93
John Blank & Son71 Bangor Co-Operative Association 62.37
Charles W. Bauermeister Co., Terre
Haute 1.50
Biklin Winzer Grocer Co., Burling-
ton, Iowa 31.13
ton, Iowa 31.13 Blue Valley Mercantile Co., Beatrice,
Nebraska 6.12
Paul Bubanovich, Watervliet 11.75
Nick Burghardt, Eau Claire 4.75
Benton Center Fruit Assn., Benton
Harbor 331.13
S. Bellinger Co 1.42
George A. Brown, Lawrence 96.54
Berrien County Package Co., Eau
Claire 27.00
Bangor Advance, Bangor 249.15
Jos. Blimel. Covert 19 50
Calvert Lithographing Co., Detroit 77.04 Canner Publishing Co., Chicago _ 19.00
Canner Publishing Co. Chicago 19 00
Charleston Grocery Charleston

Charleston Grocery, Charleston,
West Va.
Canners Exchange Subscribers,
Chicago
Campbell-Holton Co., Bloomington,
Ill.

 Campbell-Holton Co., Bloomington, Ill.
 13.89

 Albert Collins, Watervliet
 1.00

 Church Brothers, Bangor
 93.57

 Citizens State Bank, South Haven 152.18
 152.18

 Chapman Store, Lawrence
 29.92

 J. Chavelny, Lawrence
 29.92

 Davis-Mason England Co., Jackson
 12.45

 De Haven Store, Bangor
 9.50

 Dunkley Co., South Haven
 2,131.96

 W. T. Davis & Co., Comstock
 24.00

 Detroit Commerce Co., Detroit
 342.96

 D. Danfield, Bangor
 2.50

 Emmet Bros, Bangor
 190.50

 Eau Claire
 27.00

 Elliot Brokerage Co., Bluefield,
 W. Va.

 W. Va.
 238.14

Eau Claire Basket Co., Eau Claire Elliot Brokerage Co., Bluefield, W. Va.
Forbes Stamp Co., Grand Rapids A. Frey & Son, Paris W. Freestone, Bangor G. R. Wood Finishing Co., Grand Rapids Gould, Wells & Blackburn, Madison Green Bros. Mercantile Co., Cleveland 1.31 land
Garland Co., Cleveland
Gannon Grocer Co., Marquette
Grigg, Cooper & Co., St. Paul
Groneweg & Schoentgen Co., Council Bluffs

Groneweg & Schoentgen Co., Council Bluffs 29.12

Henken-Boyie Co., Gallipolis 216.73

Hayden Supply Co., Grand Rapids 39.13

H. J. Hughes, Omaha 15.19

Harders Stationery Store, Chicago 25.17

C. J. Hosier Electric Co., Bangor 117.87

Horner Gaylor Co., Clarksville, W. Va. 26.93

Steve Hunt, Bangor 2.85

Fred Hentzel, Bangor 13.50

T. W. Hahn, Bangor 17.55

Hillinois Wholesale Grocers Co.,

Rock Island 56.73

Rock Island _____leal Stencil Machine Co., Belleville, Ill. Ideal Stencil Machine Co., Belleville, Ill.
Joyce-Laughlin Co., Peoria 8,7
Clarence M. Jennings, Lawrence 15,14
Johnson-McQuinn, Chicago 64,90
E. J. Jewell, Bangor 5,45
Rudolph Kreiger, Watervliet 7,00
Kidd, Daer & Price, Benton Harbor 900.76
Kathe, Wells, Bauer Co., Indianapolis 2,77
Kellogg-Burlingame Co., Grand Rapids 6,13
Oscar Karmsem Bangor 6,13

.56

105.31

Rapids
Oscar Karmsem, Bangor
Lewis Hubbard Co., Kalamazoo _
Locker Service Station, Bangor _
Lockway-Stouck Paper Co., Benton
Harbor
Barney Langlotz, Bangor
Lawrence Times, Lawrence _
Lawrence Co-Operative Co., Lawrence $\begin{array}{c} 9.50 \\ 40.70 \\ 15.06 \end{array}$ rence Linn Lewis, Bangor Linse Brokerage Co., Chicago Lawrence Battery Service Station $285.30 \\ 5.23$

John Lynch, Bangor 29,00
Mt. Vernon Grocery Co., Mt. Vernon 111.35
Moskowitz, Bangor 5.85
Matoaka Grocery Co., Matoaka,

 Matoaka Grocery Co., Matoaka.
 58.95

 West Va.
 58.95

 McCord Brady Co., Omaha
 5.78

 McGowan Home Garage, Lawrence
 7.79

 C. J. Moore Grocer Co., Sioux City
 44.48

 Creighton McDowell, Lawrence
 8.90

 Melvin & Son, Lawrence
 8.71

 E. J. Merrifield, Bloomingdale
 118.21

 Michigan Gas & Electric Co.,
 12.32

 J. G. Miller, Bangor
 160.62

 National Grocery Co., Detroit
 75.80

 N. Y. Store Merc. Co., Cairo
 8.19

 Norton & Rowe, Lawrence
 8.80

 C. H. Nichols, Chicago
 1.26

 Parton & Gallagher Co., Omaha
 5.83

 J. C. Perry Co., Indianapolis
 6.07

20.00 60.63

Pekin Printing Co., South Haven Pikeville Grocer Co., Pikeville, Ky. Pere Marquette Ry. Co., Detroit... Reid-Murdoch Co., Chicago ... Ranney-Davis Mercantile Co., Arkansas City ... Rockford Wholesale Grocers, Rockford, Ill. F. E. Royston & Co., Aurora ... S. E. S. Garage, Bloomingdale ... South Bend Supply Co., South Bend N. F. Sternamen, Bangor C. D. Shafer Co., Athens, Ohio ... S. C. Shannon Co., Appleton, Wis. Spayde & Sons, Bloomingdale ... Seeger-Bodden-Hepler Brok Co., Kansas City ... Steel-Weddles Co., Chicago.

.28 5.85

Spayde & Sons, Bloomingdale 5.85
Seeger-Bodden-Hepler Brok Co.,
Kansas City 185.30
Steel-Wedeles Co., Chicago 2.65
Sprague-Warber Co., Chicago 88.71
Harry Sells, Watervliet 6.95
Walt Swain, Watervliet 6.95
H. Scherer, Watervliet 61.98
J. W. Silver, Watervliet 61.98
J. W. Silver, Watervliet 71.05
Standard Oil Co., Grand Rapids 71.05
Standard Oil Co., Grand Rapids 72.50
Sherrod & Sons, Bangor 22.50
Sherrod & Sons, Bangor 77.78
Tri-State Wholesale Grocers Co.,
Kenova, West Va. 1.48
Trisch-Hine Co., Grand Rapids 47.00
T. Thompson & Son, Lawrence 98.02
Tolerton, Warfield & Co., Sioux City 1.47
Texaco Service Station Co., Bangor 269.72
Theison-Clemens Co., Bangor 19.05
John Tisak, Watervliet 2.16
A. B. Vlerbome & Son, Lancester,
Ohio 158
Ohy Watervliet 2.16
A. B. Vlerbome & Son, Lancester,
Ohio 167
Van Buren Telephone Co., Bangor 43.72
Bob Vencick, Bangor 19.05
Waters-Channel Grocer Co., Eigin 63.97
Wood & Bennett Co., Cairo 38.16
A. W. Wakeman, Bangor 149.64
Charles Wright, Bangor 16.62
The S. Zollinger Co., Piqua 1.42
Western Union Tel. Co., Grand
Rapids 5.56
Brownsville Cannery Co., Corvalis,
Ore. 1800

Brownsville Cannery Co., Corvalis,
Ore. 18.00
Thomas J. Cavanaugh, Paw Paw 1,543.80
Currier-Lee Warehouse Co., Chi-

Conn. 71
Sprague-Sells Corp., Hoopeston, Ill. 22.50
P. C. Shroyer, Bangor 62.75
Albert H. Bacon, Chicago 1,513.28
Corlett & Stone Co., Lawrence 443.39
Bangor Produce Co., Bangor 43.65
J. Foster Co., Fort Smith, Ark. 300.00
Lawrence Paper Co., Lawrence,
Kansas 2921.08

Winifield Wholesale Grocery, Wi-

Winifield Wholesale Grocery, Wichita, Kansas 593.50
Peoples State Bank, Bloomingdale 3,750.00
Henry Knives, Bloomingdale 216.00
A. P. Dean, Eau Claire 300.00
Barclay, Ayers & Bertsch, Grand
Rapids 165.08
A. P. Dean, Eau Claire 207.90
J. M. Paver Co., Chicago 3,000.00
Andrew Paul, Watervliet 44.54
C. A. Luft, Watervliet 65.00
Adam Knifely, Watervliet 172.38
Charles Knifely, Eau Claire 61.25
Reuben Treblecock, Eau Claire 172.68

\$24,197,46

Assets.

Real estate. consisting of farms in Berrien, Allegan, Van Buren county, buildings at Bangor and Benton Harbor valued at \$51,850.00 Bills and promissory notes _____ 500.00 Cash on hand ______ 271.00 Machinery, tools, etc. _____ 5,850.00 \$58,471.00

Proceedings of the Grand Rapids Bankruptcy Court.

Bankruptcy Court.

Grand Rapids, June 10—On this day were received the schedules in the matter of Powell Electropure Creamery Co., Bankrupt No. 2492. The schedules are filed in response to an order of the court on receipt of the involuntary case. The assets of the bankrupt are set at \$6,-68.87, and liabilities of \$42,222.78. The first meeting of creditors has been called for June 24. A list of the creditors of the bankrupt is as follows:
City of Grand Rapids \$177.11
Mrs. Leo Powell, Grand Rapids 637.00
Leo Powell, Grand Rapids 1,155.00
Thomas Tylinski, Grand Rapids 28.00
National Cash Register Co.,
Grand Rapids 28.00
Leo Misner, Grand Rapids 28.00
National Cash Register Co.,
Grand Rapids 700.00
J. W. Ladd Co., Detroit 500.00
V. C. Motor Car Co., Grand Rapids 382.35
King Bros., Grand Rapids 16,600.00
Home Builders Corp., Grand Rap. 2,400.00
G. R. Screen Co., Grand Rapids 380.00
Westerlin & Campbell, Grand R. 679.53
E. J. Powell, Grand Rapids 138.65
G. Hofacker, Marne 143.24
H. Heltz, Alpine 167.49
D. M. Jenison, Jenison 152.07
John Koert, Hudsonville 194.26
J. Klein, Alpine 79.98
H. Knoper, Zeeland 209.35
Geo. Lowing, Hudsonville 1,817.40
Chas. Norton, Grand Rapids . 751.85

H. Nyenbrink, Hudsonville
J. Overway, Zeeland
K. Prys, Zeeland
Frank Quick, Zeeland
A. Robinson, Zeeland
H. Robinson, Zeeland
J. Spoelman, Hudsonville
L. Sterken, Hudsonville
L. Sterken, Hudsonville
J. Sargent, Marne
J. Swarts, Zeeland
J. Timmers, Hudsonville
Harry Hooper, Grand Rapids
Hudsonville Lumber Co., Hudsonville
Hudsonville Creamery Co., Hud-Hudsonville Creamery Co., Hudsonville
J. I. Holcomb Mfg. Co., Indianapolis
Hazeltine & Perkins Co., Grand R. K. C. Klumpp, Grand Rapids
C. E. Ketchum Co., Chicago
Kopp Wagon Co., Grand Rapids
Lamb Glass Co., Mt. Vernon, Ohio
Lexar Mfg. Co., Chicago
Leitelt Iron Works, Grand Rapids
Mich. Street Car Adv. Co., Detroit
C. W. Mills Paper Co., Grand Rapids
Mich. Street Car Adv. Co., Grand R.
H. H. Miller Ind. Co., Canton
M. R. Rubber Co., Grand Rapids
Michigan Bell Tel. Co., Grand R.
National Sheet Metal Works,
Grand Rapids
Northwestern Weekly, Grand R.
National Certificate Corp., New Y.
Leo J. O'Riley, Grand Rapids
Phoenix Sprinkler Co., Grand R.
M. Proos, Grand Rapids
Phoenix Sprinkler Co., Grand R.
M. Proos, Grand Rapids
Geo. F. Rogers, Grand Rapids
L. Smith Typewriter Co., Rewark,
J. L. Sommer Mfg. Co., Newark, Holcomb Mfg. Co., Indian-

J. L. Sommer Mfg. Co., Newark, N. J.

1:

or represented. No creditors were present. No claims were proved and allowed. No trustee was appointed. The examination of the bankrupt was waived. The case being one without assets was adjourned without date and the case closed and returned to the district court.

On this day also was held the first meeting of creditors in the matter of Edward G. Bernholtz, Bankrupt No. 2499. The bankrupt was present in person and by attorney. One creditor was present in person. One claim was proved and allowed. The bankrupt was sworn and examined without a reporter. There were no assets which were not exempt to the bankrupt and the meeting was closed without date and the case closed and returned to the district court.

In the matter of A. Verne Hornbeck, Bankrupt No. 2458, the trustee has reported an offer from N. D. Gover, of Mt. Pleasant, of \$1,200 for all of the stock in trade and fixtures for sale except the exemptions of the bankrupt. The stock in trade and fixtures are appraised at \$3,700 and consists of hardware, implements and kindred items of stock and the attendant fixtures of a hardware store, all located at Remus. A key to the stock and an inventory are in the hands of Iral Philips, trustee, at Remus, and an inventory may be seen at the office of the referee at Grand Rapids. The date fixed for sale is June 20. All interested should be present at such time and place.

In the matter of Mastenbrook & Grove, Bankrupt No. 2482, the first meeting of creditors has been called for June 26.

In the matter of Robert Bennett, Bankrupt No. 2508, the funds for the first meeting will be held at the office of the referee on June 26.

In the matter of Lissetta Boozer, Bankrupt No. 2509, the funds having been received for the first meeting will be held at the referee's office on June 27.

In the matter of Thomas Boozer, Bankrupt No. 24810, the funds for the first meeting will be held at the referee's office on June 27.

received for the first meeting, such meeting will be held at the referee's office on June 27.

In the matter of Thomas Boozer, Bankrupt No. 2410, the funds for the first meeting have been received and the first meeting will be held on June 27.

In the matter of Michigan Forest Products Co., Bankrupt No. 2001, the final meeting having been held some time since, the final dividend has been computed at 5 per cent. to creditors on all claims proved and allowed.

In the matter of Arthur W. Stroberg, Bankrupt No. 2486, the final meeting of creditors has been called for June 27. The funds of the estate will not be sufficient to payy all expenses of administration and there will be no dividends for general creditors.

In the matter of Mid-West Company, Bankrupt No. 2167, a special meeting of creditors has been called by the referee for the purpose of considering current bills to date and the allowance and consideration of claims filed since the last meeting. The meeting will be held at 314 Houseman building on June 27.

In the matter of Fred R. Newman, Bankrupt No. 2398, the trustee has reported an offer in the sum of \$100 from Caledonia State Bank, of Caledonia, for the remainder of the assets of this estate, consisting of one road scraper and three slush scrapers, together with the interest of the bankrupt in a certain house and lot at Caledonia. The meeting will be held June 28.

Corporations Wound Up.

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

Colonization Corporation of Amer-

ica, Detroit.

Wayne Hide & Fur Co., Detroit.
Cornwell Co., Saginaw.
Michigan Creamery Co., Saginaw.
Unitas Engineering Co., Detroit. Commercial Savings Bank of Reed

Bostwick Lake Resort Co., Rockford Aladdin Motion Picture Camera Co.,

Detroit. Michigan Cold Storage Co., Detroit. Standard Plumbing & Heating Co.,

iver Rouge. Faithorn Farmers Cheese Co., Faith-

American Boat Co., Detroit. Cadillac Garment Manufacturing Co.,

DeLaittre & Anderson Co., Calderwood. Accessory Supplying Corporation

Detroit. "Americans Abroad Must Pay In-

come Tax." It costs to be an American-but is worth it.

Keep going straight ahead and you'll

Waste Vinegar Case Decided by Federal Supreme Court.

(Continued from page 21)

words are to be considered in view of the admitted facts and others of which the court may take judicial notice. The words "Excelsior Brand," calculated the court may take judicial notice. The words "Excelsior Brand," calculated to give the impression of superiority, may be put to one side as not liable to mislead. But the words, "apple cider vinegar made from selected apples" are misleading. Apple cider vinegar is made from apple cider. Cider is the expressed juice of apples and is so popularly and generally known. See expressed juice of apples and is so popularly and generally known. See Eureka Vinegar Co. vs. Gazette Printing Co., 35 Fed. 570; Hildick Apple Juice Co. vs. Williams, 269 Fed. 184; Monroe Cider, Vinegar & Fruit Co. vs. Riordan, 280 Fed. 624, 626; Sterling Cider Co. vs. Casey, 285 Fed. 885; affirmed 294 Fed. 426. It was stipulated that the juice of unevaporated apples when subjected to alcoholic and subsequent acetous fermentation is enapples when subjected to alcoholic and subsequent acctous fermentation is entitled to the name "apple cider vinegar." The vinegar in question was not the same as if made from apples without dehydration. The name "apple cider vinegar" included in the brand did not represent the article to be what it really was; and, in effect, did represent it to be what it was not—vinegar made from fresh or unevaporated approach to the subsequence of the subject of the made from fresh or unevaporated apples. The words "made from selected apples" indicate that the apples used were chosen with special regard to were chosen with special regard to their fitness for the purpose of making apple cider vinegar. They give no hint that the vinegar was made from dried apples, or that the larger part of the moisture content of the apples was eliminated and water substituted therefor. As used on the label, they aid the misrepresentation made by the words "apple cider vinegar."

The misrepresentation was in re-

The misrepresentation was in respect of the vinegar itself, and did not relate to the method of production merely. When considered independentmerely. When considered independently of the product, the method of manufacture is not material. The act requires no disclosure concerning it. And it makes no difference whether vinegar made from dried apples is or is not inferior to apple cider vinegar. The label was misleading as to the vinegar, its substance and ingredients. The facts admitted sustain the charge of misbranding.

of misbranding.

Why She Left the Church.

Aunt Edith is the best-loved woman in Barkerville, for her charity is alike of the hand and heart. Like many other excellent persons, Aunt Edith is not a church member, but he is a regular attendant at the village church, which is so near her cottage as to seem under the same roof.

When, at the close of a recent sermon, the minister requested all those present who had never united with the church to retire at the end of the service, every body was surprised to see Aunt Edith rise and start down the aisle.

Aunt Edith," the minister called softly, "that does not apply to you."
"That isn't why I am going." Aunt

Edith responded serenely; "I smell my dinner burning up."

DIVIDEND NOTICE Utah Gas & Coke Co.

The directors have declared cash dividend on Preferred Stocks of this Company, payable July 1st to holders of record close of business June 20th, \$1.75 per share.

AMERICAN PUBLIC UTILITIES COMPANY,

Owner.

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.

GENERAL STORE FOR SALE—I own one of the best general stores in a good farming community in Northern Michigan. Very good building, including nice home. My stock is as clean as you can find. Will sell on \$8,000 down, balance on easy terms. Business has been established about ten years. Always a money maker. Other business interests reason for selling. Address No. 627, c/o Michigan Tradesman.

FOR SALE—Good dry goods business

FOR SALE—Good dry goods business at Port Huron, Mich. Address No. 628, c/o Michigan Tradesman. 628

c/o Michigan Tradesman. 628

Bargain—Three new mahogany millinery wall cases, electric wired. Manufactured by Grand Rapids Show Case Co. Will sell cheap. Harmon Co., 757-759

Butterworth, S. W., Grand Rapids, Mich.

Business Opportunity—We can supply you with sectional wall cases in mahogany or oak, for any business. We can allow you time for payment. These fixtures are interchangeable. Dry goods, clothing, accessories, hardware or drug store fitted complete or in any part. Write today. Harmon Company, 757-759 Butterworth, S. W., Grand Rapids, Mich. 630

BUSINESS OPPORTUNITIES - Stock of confectionery, fruits, groceries and to-bacco, including fixtures, lease and busi-ness in Muskegon. Can be purchased on inventory. Owner doing good business. Good reason for selling. A great oppor-tunity

Brick and tile building 50x114, two stor-Brick and tile building 50x114, two stories and full basement. Lights, water, steam heat, sewer, paved street, elevator. Ideal for large garage, storage, paint shop or factory. Well located in thriving city of Muskegon Heights. A bargain. \$15,000. Reasonable terms. PORTER & WYMAN, 112 W. Western Ave., Muskegon, Mich.

Pay spot cash for clothing and furnishing goods stocks. L. Silberman, 125-Burlingame Ave., Detroit, Mich. 566

J. W. Cowgill, Marble, Minn., retiring from business will sell stock, fixtures, two-story 48x70 building in prosperous mining town. Cash business. 631

CASH for your business, no matter where located; buyers waiting for good investments; quick sale; no publicity. Chicago Business Exchange, 329 So. La-Salle St., Chicago.

GENERAL STORE—I own one of the best general stores in Wisconsin, located in a thickly settled community; very good buildings, including nice home. Our stock is as clean as you can find. Will sell on \$10,000 down and the balance on easy terms; or my manager, a former Michigan man, will take a half interest with \$5,000 down. O. H. Adams, 330 Caswell Block, Milwaukee, Wisconsin. 610

CASH For Your Merchandise!

Will buy your entire stock or part of stock of shoes, dry goods, clothing, fur-nishings, bazaar novelties, furniture, ect. LOUIS LEVINSOHN, Saginaw, Mich.

FOR SALE—Store building and fix-ires, including ice cream outfit, in town about 500 in Montcalm county. If in-rested, address No. 623, c/o Michigan Tradesman.

FOR SALE—BRICK BUILDING in live Michigan city, also county seat, on busy transfer corner. Large, modern, containing three stores on ground floor and two newly decorated flats on second. All rented. Hot water heat. YEARLY INCOME \$3,400, and possibly more. A real money maker. Reason for selling, other business. For terms and particulars, write No. 620, c/o Michigan Tradesman.

FOR SALE OR RENT—Finest general store building in the Thumb of Michigan, fully eqhipped with fixtures. Good busi-ness assured. Fred W. Kinde, Receiver, Port Austin, Michigan. 619



As good as it is new and the biggest value in paper a customer ever received.

Container-wrapper holds shape and keeps paper clean to the last sheet.

Parchment Bond for the Home-School-Office

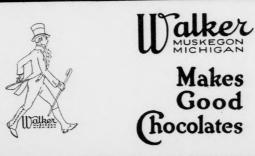
Meets a very definite need among business and professional writers.

Two sizes—5 and $2\frac{1}{2}$ pound packs—blotter in each.

Stationery stores find this package a ready seller. Write Dept. B.

Valamazoo Vegetable Parchment Co.

SWEETS BITTE



Some Changes in the New Tax Law.

The enactment of the new revenue law has brought some important changes in the matter of collecting and returning sales taxes.

Section 904 of the old law, which taxed carpets and rugs, trunks, valises, suit cases, etc., purses, pocketbooks, etc., portable lighting fixtures, etc., fans, etc., has been repealed as of June 3.

Section 905 of the old law commonly called the jewelry tax, in the new law become Section 604 with a number of modifications.

Section 604 becomes effective July 3. Certain articles that were ornamented, mounted or fitted with precious metals, precious stones or imitations thereof, or ivory, which were also taxable under Section 904, such for example as handbags, purses and merchandise of that sort, have been held by the Bureau of Internal Revenue to be taxable under 904 rather than under 905 because the spirit of the Department was contrary to taxing the same merchandise twice, and so the regulations put such things under the section in which they were specifically named.

Now, however, that Section 904 has been repealed as of June 3 articles formerly taxed under 904, if they are ornamented, mounted or fitted with precious metals, precious stones, or imitations thereof, or ivory, will be taxable under Section 905 at 5 per cent. of the price at which sold for consumption during the thirty day period from June 3 to July 3.

Section 904 was repealed as of June 3, but any articles that are ornamented, mounted or fitted with gold or silver or precious stones, or imitations thereof, or ivory that have been taxed under 904 for this thirty day interim period must be taxed under 905.

Section 904 was a manufacturers' tax. You paid the manufacturer the tax when you bought the merchandise. Section 905 is a retailers' tax. You must pay to the Government5 per cent, of the price at which you sell the goods.

The new so-called jewelry tax, Section 604, will become effective July 3. This tax is the same as the old 905 except that articles which sell for prices up to and including \$30 are not taxed. Watches which sell for any price up to and including \$60 are not taxable. Clocks are exempt up to and including \$30. They do not enjoy the same exemption as watches. Surgical instruments, musical instruments, eye glasses and spectacles, silver-plated flat table ware and articles for religious purposes are exempt. Beginning July 3 when 604 becomes effective articles on which you now pay a tax will be taxable only if sold for more than \$30.

United States Drug Manufacturers Adopt Golden Rule.

Piracy is condemned in a code of ethics to govern the drug trade adopted by the American Drug Manufacturers' Association, which also bars imitation of the products of competitors and false statements by employes. The code asserts that "the essence of ethics is honesty," and adopts as its

guiding principle the Golden Rule— "Whatsoever ye would that men should do unto you, do ye even so unto them."

The code declares that it is unethical "To knowingly produce an imitation of a specialty offered by a competitor; therefore, the marketing of a colorable imitation of any competing product is to be highly condemned.

"To pass off the products of one manufacturer for those of another by imitation of products, labels, packages or special designs; by simulation of advertising or trade names; by the appropriation of the results of a competitor's research, ingenuity, labor and expense, thereby avoiding costs otherwise necessarily involved in production.

"To make, as a private formula, any product which a salesman or customer may request as an imitation of a specialty introduced by another manufacturer.

"To permit salesmen to offer a product as a substitute for a specialty introduced by another manufacturer.

"To make, or permit employes to make, false or disparaging statements respecting competitors' products, their business, finances, credit or integrity."

"The American Drug Manufacturers' Association," the code concludes, "denounces in the strongest terms any form of piracy or the practice of duplication in color, description or design that would tend to deceive the buyer or the public so as to lead them to believe that in purchasing said imitation they were getting the original article; since a manufacturer, who, through genius, advertising efforts or reputation, has built up a trade on any article so that it has become generally known by its color, design or construction, though it may not be patented, is entitled to the same consideration and reward as though it were in fact patented."

S. R. Light, of Kalamazoo, is chairman of the committee which drew up the code. Other members are Charles G. Merrell, of Cincinnati, and S. S. Coleman, of Detroit.

What Retailers Are Buying.

We have been looking at new fall coats during the past week and find there is little change save in the fabrics and furs employed. In the coats Bolivia and the suede velours are featured. Orders are being received for sleeveless flannel suits composed of a skirt and jacket.

A manufacturer is showing a very attractive group of blouses for a window display. It consists of four models of petal pink, three in Georgette and one crepe de Chine.

An attractive new toy has been offered us which will appeal to both mother and child. This is a washable, sanitary cuddle-doll which cries when hugged. It has an embroidered face, no pins, buttons or paint to endanger the child. There is a little girl in pink and blue and a boy in orange.

A middy blouse in a new showerproof fabric for camp wear and sports called "Shedrayn" has been offered to us. This model comes in both short and long sleeves. The material is lightweight and olive drab in color. There are also knickers to match, well fitted and made for rough wear. This is a timely item and much in demand at present.

At a meeting held recently in Gloversville the style committee of the National Association of Leather Glove and Mitten Manufacturers recommended that attention be given to the tailored effects, since these will very likely predominate in the fall modes. A loosely fitting glove known as "Manlee" is designated as the style which meets that tailored demand. It was planned at this convention to carry on a co-operative advertising campaign to feature this style, which will help create the demand.

It is the opinion of some of the knit underwear manufacturers that the increased demand for the Madame X and other reducing corsets will reflect itself in the demand for cotton-ribbed undervests. These corsets are not healthy to wear next to the skin and a vest of either cotton, silk or linen is essential.

Alfred Fanil.

Wholesale Prices Point Downward.

The downward swing of wholesale prices which developed late in 1923 continued through May, according to information gathered in representative markets by the United States Department of Labor through the Bureau of Labor Statistics. The bureau's weighted index number, which includes 404 commodities or price series, declined to 147 for May, compared with 148 for April and 156 for May, 1923.

Decreases in farm products and metals were chiefly responsible for the drop in the general price level although all other groups except foods likewise showed a decrease. Among farm products there were substantial reductions in corn, oats, rve, cattle, sheep, hay, hides, milk, tobacco, and wool. In metals iron and steel products, copper, lead, tin, and zinc, averaged less than in April. Other important commodities showing price decreases were sugar, lard, raw silk, worsted yarns, bituminous coal and coke, crude and refined petroleum, Douglas fir lumber, red cedar shingles, carpets, cattle feed, hemp, and sole leather. In the food group increases in fresh meats, flour, and certain fruits offset the decreases reported for other articles, leaving no change in the general

Of the 404 commodities or price series for which comparable data for April and May were collected, decreases were shown in 161 instances and increases in seventy-six instances. In 167 instances nn change in price was reported.

Comparing prices in May with those of a year ago, as measured by changes in the index number, it is seen that the general level has declined nearly 6 per cent. In all groups prices averaged lower than in May, 1923, ranging from a little over 2 per cent. in the case of farm products to nearly 11 per cent. in the case of metals and metal products.

Sooner We Shut the Doors the Better.

F. E. Mills, President of the Mills Dry Goods Co., Lansing, writes the Tradesman protesting against the term "blue laws," as applied to the statute providing for the Sunday closing of stores. To this protest the editor of the Tradesman replied as follows:

I think you are right. When I come to read the names of the men who are protesting against the attempt of the officers of the law to enforce the Sunday closing law and note there is not a single American among them I think the sooner they are put out of business the better. I have no use for the nasty, filthy and swarthy creatures who come to this country and as sume they can override our laws and defy all morals and rules which we have found it necessary to adopt to protect society. The sooner we come to a reasonable conclusion in this mat-The sooner we come ter and shut the doors entirely to this class of cattle the better it will be for America and the sooner we will be to establish and maintain decent conditions for loyal American citizens.

Now Stretch Women's Hats, Too.

With so much of the retail millinery business at the moment depending on the ability of the salesperson to fit the customer with the proper head size due to the great vogue for "bobbed hair" hats, retailers have been casting about for some way of filling this need without tying up too much capital in stock. A device for this purpose has been found, and it is now possible to stretch hats when necessary to make them fit. By using the device head sizes all the way from 21 to 261/2 inches may be obtained, the elasticity of the materials now in favor making it possible to enlarge most models considerably. The stretching is done "cold," no heat of any kind being necessary.

Use of Guimpe in Neckwear.

A new type of guimpe has been put on the women's neckwear market for use with the sleeveless jacket or onepiece frock. It is made of lace and net, with very short laced-edged sleeves. Attached to the front is a detachable belt panel, which makes the new guimpe practical for wear either with a coat or the kind of dress that makes the front of it only partly visible. Fine silk braid, applied in loops for button fastenings and extending around the edge of the collar, is used for trimming a white silk guimpe that is very popular just now. Business in general lines of neckwear continues

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One of the most difficult questions with which the Federal Reserve system has had to deal is that of the par collection of checks. Efforts to extend this practice have met with much opposition from country banks, many of which derive a considerable part of their profits from charges on out-oftown items deposited with them for collection. The hostility of the country banks has resulted in legislation and litigation to support the position of the local institutions. In this connection it is worth recording that at its recent meeting in Buffalo the National Association of Credit Men went strongly on record in support of the efforts of the Reserve banks to maintain a nation-wide par clearance system. It urged bankers and business men to "join in making the check the most convenient method of settling obligations, removing from its clearance every possible incumbrance that tends to lessen the acceptability of this important instrument.'