

MICHIGAN TRADESMAN

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Forty-fourth Year

GRAND RAPIDS, WEDNESDAY, DECEMBER 22, 1926

Number 2257

Christmas a Day of the Spirit

IF WE were to fancy a wholly Christianized world, it would be a world inspired by the spirit of Christmas—a bright, friendly, beneficent, generous, sympathetic, mutually helpful world. A man who is habitually mean, selfish and narrow is a man without Christmas in his soul. Let us cling to Christmas all the more as a day of the spirit which in every age some souls have believed to be the possible spirit of human society. The earnest faith and untiring endeavor which see in Christmas a forecast are more truly Christian, surely, than the pleasant cynicism of the atheists, which smiles upon it as the festival of a futile hope. Meanwhile we may reflect that from good-natured hopelessness to a Christmas world may not be farther than from star dust to a solar system.

GEORGE WILLIAM CURTIS

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It is a fact generally recognized by physicians that constipation is the most prevalent of all human ills. Constipation is doubly dangerous, because it not only floods the system with poisons which should be eliminated through the bowels, but it also reduces the resistance to contagion and infection.

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Stanolax (Heavy) does not excite the bowels to sudden and unnatural action, as do cathartics and purgatives. It simply enables them to function normally. It leaves no ill effects, and is not in any sense habit forming. Within a short time the dosage may be decreased, and in most cases, eventually discontinued.

Standard Oil Company
[Indiana]

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E. A. Stowe, Editor

PUBLISHED WEEKLY BY
THE TRADESMAN COMPANY
GRAND RAPIDS, MICHIGAN

(Unlike any other paper.)
Frank, Free and Fearless for the Good
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THE SOUL OF CHRISTMAS.

Christmas is one of the things which are inexorable. It arrives in the month of December inevitably. It comes on the twenty-fifth of that month punctually. Not all the king's horses nor all the king's men can dislodge it from its place in the procession of the days. It is impossible to postpone it. There are years when we are not ready for it, but it comes nevertheless. Failures and disappointments and worries may have thrown us into a dishevelled and dismal mood, but no matter what our mood, Christmas knocks at the door and comes in. There is no escape from the clutches of the calendar. We may have fallen among circumstances which, like robbers, have left us bleeding and half dead, but Christmas, like a good Samaritan, picks us up and does its best to send us along our way rejoicing.

Christmas is a day of giving. What shall I give? is a question which springs spontaneously to every tongue. Many express the answer in terms of matter. They think of things which can be bought in the store. But those who discern the spiritual significance of the day, see that it is not things which the world is most in need of, but life; not toys, but disposition; not confectionery, but temper; not diamonds, but a sympathetic spirit. He then most truly celebrates Christmas who casts out of his own soul all racial prejudices and national antipathies and class hatreds and religious animosities and social resentments, and gives to society the grace and power of a loving heart.

GOOD ENGLISH.

Perhaps the primary if not the most important duty of life is to learn to speak and write simply, correctly and clearly. It is not so easy to speak and write simply, correctly and clearly as it may appear to be. There are so

many synonyms in our language, almost every one of which has a more or less definite meaning. It is so easy to misuse the auxiliary verbs "shall," "will," "should," "would," "may," "can," "might" and "could." There are so many ways of arranging the words of a sentence in a syntactically incorrect manner and so many ambiguous forms of expression and puzzling little points of language that much reading of the best authors (that is, the best authors who are noted also for their good style), much study of grammar, of rhetoric and of the meanings and connotations of words and constant thought, attention and care devoted to speaking and writing are necessary in order to speak and write with simplicity, correctness, clearness, ease and grace.

I understand that the College of the City of New York was the first or one of the first colleges in the country to establish a department of English and to make the study of English one of the most important features of the college curriculum. Every college, university and scholastic institution in the country should make English the most important study in its curriculum. Every newspaper in the country should publish a regular daily feature treating of points of grammar, rhetoric and diction. This newspaper feature should be conducted by some competent member of the newspaper staff or by some authority in the English language and could be written either wholly by the conductor of the column or in the form of answers to readers' queries.

THE STEEL DIVIDEND.

A 40 per cent. stock dividend amounting to more than \$200,000,000 would be impressive, no matter what the stock. The declaration of such a dividend on the stock which ever since it was listed has been the market leader is doubly impressive. The directors of the United Steel Corporation have never yielded to the temptation to cut melons prematurely. While all the financial writers have been emphasizing the growing immensity of the assets behind the Steel shares, those in command of the company have turned a deaf ear to suggestions for a "distribution." The dividend rate on the common stock has been increased gradually but so conservatively that a 40 per cent. stock dividend is now possible without any abandonment of the company's careful policy.

Impressive in itself, the action of Judge Gary and his fellow directors is also a striking manifestation of the satisfactory conditions of the country's general prosperity. The steel industry has long been the Nation's business barometer. That its greatest unit should indicate fair weather in this un-

mistakable fashion is as convincing evidence of the soundness of our economic position as could be offered.

It will do no harm, however, to note that this stock dividend on Steel common has been made possible by steady adherence to tested business principles. It is the fruit of no sudden good fortune, but the reward of old-fashioned thrift. Because the corporation which declares it was careful in husbanding its resources yesterday, it is able to give its shareholders an extra return to-day. In setting so notable an example of wise financial policy, the United States Steel Corporation is rendering a public service.

OUR GREAT YEAR.

Herbert E. Hoover, a man who is not a politician but a statesman with the detached mind of the engineer, tells us in his annual report as Secretary of Commerce:

That the fiscal year 1925-26 has been one never surpassed in our history in the volume of production and consumption.

That the rate of wages has never been exceeded.

That there has been practically no unemployment.

That on the whole the country was able to maintain the highest standard of living in its history—a standard far above that in most other countries of the world at this or any other time.

This picture is not one drawn by a partisan orator on the stump. It is one drawn after the campaign has closed. It must be and is convincing.

It will bring with it to many of us the striking of an after-note like that in Kipling's "Recessional." We shall not boast about it. We cannot permit ourselves to flaunt it over less fortunate nations. We must see that it gives us something of that humble and contrite heart for which even the poet of British Imperialism prayed in behalf of his people.

Mr. Hoover reports no record of that extravagance which characterizes periods of inflation or of national instability. The unsurpassed comfort of our people's living does not yet mean the waste found in license and dissipation. Thankfulness for our great benefits and determination neither to waste them nor to throw them aside should guide our National course for the year 1927-28.

EASY CREDIT DANGEROUS.

Another medicine man has turned up with a panacea for the ills that afflict American agriculture. Representative Pat Harrison thinks that the farmers might emerge from their present Slough of Despond if the Government would only make it possible for them to borrow more money and borrow it with less difficulty. Sentiment

in some parts of the West is strongly against any further credit extension, as Government loans have become oppressive, and there will be many among the sober-minded students of the situation in the South who will doubt the wisdom of making it possible for the cotton planter to extend his credit at the expense of the Government. Easy credit is a dangerous thing; unless it is properly used it is quite as likely to hinder as to help. In the South, at least, one of the curses of the domination of agriculture by cotton has been the fact that it was a credit crop, with an overwhelming element of speculation that made it year in and year out a gigantic gamble. Further extension of Government credit might easily make this situation worse. The permanent solution lies in the opposite direction. Representative Harrison's plan is medicine sweetened to the taste, for nothing is more tempting than borrowing money from the Government. But its after effects are not so pleasant. Even Government loans have to be repaid. It is too much like a palliative that will eventually make the disease worse.

WOOL CONDITIONS.

Trading in wool is quite limited in scope at the present, both here and abroad. Buying is confined to immediate needs. Prices are, in most instances, in favor of buyers, although the finest varieties of merinos are still quite strongly held. While no great drop in price levels is expected, there is still less likelihood of any advance. Mills have ceased being apprehensive of any material change in conditions and are content to seek supplies as they are needed. Orders for fabrics are still slow in coming, but the mills are fairly busy on spring weaves. There will be further activity as the manufacturing clothiers hear from retail dealers after the holiday business is over. The fall openings of suitings will not take place until after the middle of next month. Meanwhile, some little movement in overcoatings is under way, although the main buying of these goods is yet somewhat far off. The general tendency of buyers is to hold off as long as possible, as they feel there is nothing to be lost by delay. Purchasing of women's wear fabrics is almost at a standstill for the time being and may remain so until after the turn of the year. Style tendencies are, however, closely studied and a fair business is expected, once it starts. Gratification is expressed on all sides at the settlements of the garment strikes, more especially so as the agreements are likely to be of a more permanent character than those under which operations were carried on before the labor disputes became so acute.

LIKE SWARMS OF BEES.

New Leaders Lead Indian Followers To a Separation.

Written for the Tradesman.

In previous papers of this series as they moved toward Michigan we have developed three questions: How came the various tribes of Indians, each with habits and customs which were characteristics of their tribes? What was the food of the Indians? Why did the civilization of Michigan come around by the North, instead of coming the direct route from Montreal, as we would travel to-day? In the coming three or four papers it will be interesting to study these three questions, their peculiar relations to each other and their united answer in the development of the earliest settlements of the State.

A general answer as to how came the various tribes can most simply be made by saying they came like so many swarms of bees. When a tribe grew so large that it was unwieldy new leaders would develop who would lead their followers to a separation and a new tribe would form. In many ways each new tribe would take on the special ideas and characteristics of its leaders, influenced by its surroundings and general environment. It is so difficult to study Indian life because we unconsciously measure the Indians by our practices of civilization. We would come to a much better idea of the real Indians if we considered them just a part of the wild life about them.

A general answer to the second of these questions is that, to a very large degree, the food of the Indians depended upon the kind of food which was most easily available in the neighborhood where they lived. In answer to the third question it might be said that there were at least four reasons why the advancing civilization came this way by the North route, any one of which would have been sufficient to send it that way.

When Cartier came he found to the West and South of his settlement at Montreal, the Iroquois. This powerful confederacy consisted of the Mohawks, Oneidas, Onondagas, Cayugas and Senecas, later adopting the Tuscaroras. They were often spoken of as the "Six Nations." In many respects the Iroquois were superior to the neighboring tribes. In their primitive way they were the leaders of all the Indians of the Northwest in commercial life. They came nearer to maintaining a central government of six nations. Its capital town was near where Onondaga, New York, now stands. While they could never be brought to understand how land could be owned by individuals, any more than the air we breathe, they controlled a vast territory where no one else was welcomed as inhabitants. While their language differed materially from the original Algonquin, there is enough of basic root to indicate that they were really an offshoot from that nation. They claimed the right to roam everywhere, but shut their territory South of the St. Lawrence River to everyone else. Senator Fowle in his book on Sault Ste. Marie, likens them to an-

cient and modern Huns and in many ways he is correct. Bordering the St. Lawrence, their Northern boundary, they developed the watchword, "No white man must pass." By Champlain's time this reason number one was like a stone wall and remained so until 1670. With these main characteristics it was but natural that the principal food of the Iroquois should have come from the chase. They were not at all averse, however, to forming a variety for their rations with what-

be said that all that territory which was not claimed by the other tribes was their habitant. In Champlain's day the Iroquois had moved South from where Cartier found them. The Algonquins were principally West and North of Montreal when Champlain came. As the term Iroquois included five and later six nations, so the term Algonquin, in a larger sense, included quite a number of tribes.

Central in the Algonquin territory, from Lake Huron Eastward, was a

Around the sides of these trees they wove their walls, varying in material according to the materials available in the neighborhoods. These houses, like the long houses of the Iroquois, were for several families. If the tribes divided properly the Huron ideal was for twenty families to each house, a fire for each two families. For them a field was cleared when the trees were girdled, but in time the dead trees furnished wood and in this way the clearing was much more complete. Their crops were Indian corn, beans, squashes and perhaps, pumpkins and melons. Their real methods of cultivation must have been very crude. Most of their tools were of wood and have rotted away. That some of the tools were of stone there is no question.

In the making of every article used by an Indian, there is some characteristic which would speak to the student of Indian life. In hundreds of homes there are "Indian curios" which they have picked up or gathered in some other way. No matter how artistically arranged they mean nothing. In the hands of a trained student, with a knowledge as far as possible of where they were found, they become what archeologists call "artifacts." They are so many words of the history of Indian life. The State of Michigan is just now building adequate building room to be properly equipped, to which everyone will be asked to contribute to the great collection to be gathered. If Dr. W. B. Hinsdale and his associates of the University of Michigan museum at Ann Arbor, shall have the support of the people of Michigan by the contribution of artifacts of all kinds, when they are studied we shall know much more than we do now of a great many interesting things about the people who lived here before we came. **Everyone** who has anything in the nature of artifacts little or big, should write Dr. Hinsdale about them.

Where the differences of character of the Iroquois and Hurons are considered there seems little wonder that when the white men came to Montreal they found a war of extermination on between these two nations. For various reasons Champlain sought mostly the favor of the Hurons and Algonquins. On two or more occasions he took the side of the Hurons in battle. This with their old tradition of ownership of land drew the lines very squarely. The Iroquois were the foes of the French.

In 1632 a very decisive battle was fought between the Hurons and Iroquois, in which the former were the victors. This condition forced the Iroquois into a dilemma from which they extracted themselves by making peace with the Dutch settlements from whom they secured 400 guns. With these they came back at the victorious Hurons with a battle which forever settled the superiority of the Iroquois over the Hurons. The Hurons fled in five divisions, the largest of which settled to the Southwest of James Bay, in hopes of being beyond their long standing enemy. This move was the first real start toward what is now Michigan. A. Riley Crittenden.

Grandpa's Christmas

The face of grandpa grows so sweet
When Christmas days are near
And how he loves to now repeat
This story of its cheer:

"Well I remember—years ago—
One merry Christmas day
The ground was white with drifting snow
When father took his sleigh
And tucked us in—eight girls and boys
Dear mother, too, was there
Then off we flew to share the joys
At Uncle Henry's, where
A farm had he as big as this
And pleasure knew no lack;
I can't account just how it is
But some folks have a knack
Of heaping joy up in a pile
And piling on until
It keeps a growing all the while;
Why I can feel it still
To-day—as plain as plain can be.
Well those who were to sup
As I recall, were twenty-three
When all were rounded up.
We were told about a day
Two thousand years ago
When in a stable-manger lay
A baby—and you know
He came from out of yonder sky
Where happy angels dwell
A little child, as you and I;
Why? I could never tell
About it all and wise men too
Who journeyed from afar
O'er hill and plain; the way they knew
Because the wondrous star
Of Bethlehem was doubly bright
Upon the little band;
Then suddenly this holy night
Through that Judean land
Was heard celestial singing—when
Angelic choirs did say:
'Glory to God! Good will to Men
On this first Christmas Day!'"

Now grandpa is again a child
Just like he used to be
When Uncle Henry's love beguiled
A lad upon his knee.

Charles A. Heath.

ever they found that was good to eat. Their plea that land could belong to no one led very directly to the idea that the products of the land, especially if they could be appropriated before they were harvested, could belong to no one and were the property of anyone who found them.

To define the territory of the Algonquins would be very difficult. Older as a tribe than any of their neighbors—in fact, the parent tribe in this section—to a very large extent it could

long narrow strip which was the home of the Hurons, another tribe of Algonquin descent. Scarcely could two peoples be more unlike than were the Hurons and Iroquois. The Hurons were a nation of farmers. Of sedentary habits, they moved their places of abode only when compelled to from sanitary or other reasons. For their homes they sought out places where trees grew in right relation to each other, bound their tops together and covered them with skins for a roof.

Tactful Method of Approaching a Store Customer.

Not the least important factor contributing to the success of any retail establishment is the method of "approach" to a customer that is used. Some stores have no set policy, but leave it entirely to the sales person, with the result that irritation crops up which is frequently fatal to the successful completion of a sale. But most retailers, large and small, have realized the importance of the first contact of the customer with the sales clerk and have endeavored to map out a procedure satisfactory both to the store and the customer.

In large department stores the rule in many departments is to allow the customer to "speak first." This is based on the assumption that the customer wants to look over the merchandise and does not want to be bothered at every turn by importunate sales clerks. Once the customer displays her interest in any item of merchandise, however, the sales person, in these stores, is taught to follow up the indicated lead tactfully. In certain lines of department store merchandise the customer usually knows what she wants, and tells the clerk at once. Then the latter usually has very little to say or do beyond the actual showing of the merchandise, which usually sells itself.

In other retail establishments, including several big department stores, the clerks are taught to approach the customers immediately upon the latter's appearance. This is done even in street-floor departments, where there are usually a large number of customers who are "lookers," although potential purchasers as well. Advocates of this method say that it results in added sales and keeps the sales clerks "on their toes."

It is claimed, however, and comments of shoppers are cited in support, that under this plan sales clerks are too eager to make sales and bother customers unnecessarily. This is held to be particularly true in certain departments where there is a natural tendency for customers to browse around or make careful selection of the goods they have in mind. Thus, in the department handling books, on the main floor, a customer tells of being bothered by no fewer than four clerks within almost as many minutes. This sort of thing irritates some types of buyers, who, if left to themselves, would more quickly make up their minds as to their purchases.

In certain lines of merchandise, such as ready-to-wear, the direct approach has been found desirable and, in fact, necessary. This is so if for no other purpose than to learn what the customer has in mind and properly to direct her. If she indicates, however, that she is inclined to be undecided and wants to examine the garments at her leisure, the sales girl should acquiesce. There are numerous customers who like to look the garments over, either alone or with those accompanying them and without the aid of the sales clerk. The clever girl will realize this and will allow the customer free rein in her selection. From time to time, however, she will go over to

the customer and courteously offer any assistance that may be desired. When it appears that the customer has made a choice, the sale can be successfully closed to her entire satisfaction.

In some stores, notably specialty shops, this procedure is not generally followed because the customer who patronizes these stores usually wants the expert aid and assistance of the sales clerk. Here the best method of approach to the customer has been found to be the "intimate" one. If the customer's name is known, she is usually greeted as Mrs. So-and-so by the sales girl, and this attitude is maintained all through the process of selling. It is this "intimacy," in fact, which is one of the most appealing features of the specialty shop as contrasted with the large department store.

In the smaller stores, those of the neighborhood variety for example, the approach is again one of more or less intimacy. There are, however, numerous opportunities for giving irritation to the customer. Chief among these is an insistence upon calling attention to merchandise other than that which the customer actually came in to purchase. Within certain limits "suggestive selling" is generally regarded as a desirable procedure. But when item after item is suggested and even lugged physically before the customer, who may be in a hurry, certain types of customers are apt to become weary.

It is generally agreed that in men's furnishings stores, particularly in the large chain emporiums, the art of the approach to the customer has been worked out to a very fine degree. One difficulty that has arisen lies in the tendency of some of the "high powered" salesmen to have a high opinion of their sales capabilities and to slight customers' preferences while substituting their own.

Complaint has been made more than once by customers that, even before they were allowed to indicate their individual choices, they were taken in hand by a salesman who tried to sell what he thought was the right things for them. This is being combated in the leading stores. With some customers so-called "ritzy" and "high hat" attitudes may go. They may be impressed with the sartorial information the clerk tries to dispense and the selections he wants to make. But there are many others who want their own choices and do not care to have their personality overridden by a salesman who is too much of a "go-getter."

Prices of Rayon Underwear.

By the turn of the year the rayon undergarment market is expected to be fully adjusted to the new price levels of the fiber. Stocks of rayon bought at higher prices will have been absorbed and the reduction will be taken into account in the new production. To some extent the lowering in rayon has hurt the undergarment trade, as buyers have been holding back their purchases. Sales of the merchandise at retail during the holiday period has been brisk, so that wholesalers here look for enlarged buying when the holidays are over.

Save with Safety!

Thrift is an admirable trait and should be encouraged. However, the man with dependents who does not realize that he owes them the protection of a present estate, may be doing a great injustice.

The young man with small means will do well to carry adequate life insurance, creating a present estate to bridge the gap when his estate created by thrift can take over the load.

Life insurance is thrift, is saving, is a present day protection, and for the man of small means very necessary.

*We recommend, but do not
sell, life insurance*

GRAND RAPIDS TRUST COMPANY

GRAND RAPIDS, MICHIGAN



**Where
Tire Trouble
is most apt
to occur**

The sidewall is the vulnerable point of attack on all tires. Here every jolt and jar makes an attempt at destruction.

The CORDUROY CORD is the only tire possessing real Sidewall Protection. Investigate CORDUROYs for yourself. Obtain this genuine saving and economy. Test a CORDUROY against the other tires on your car. Results will convince you. Try it.

CORDUROY TIRE COMPANY
GRAND RAPIDS, MICHIGAN

Corduroy Cords
Sidewall Protection

(REG. U.S. PAT. OFFICE)
Added Reinforcement—An Original Patented and Visible PLUS feature

MOVEMENTS OF MERCHANTS.

Charlotte — R. E. Moore succeeds John Creese in the grocery business.

Comstock—J. P. McCarthy succeeds Ruster Bros. in the grocery and meat business.

Vermontville—Earl H. Field has purchased the drug stock of L. W. Loveland.

Bay City—H. Hirschfield Sons Co. succeeds the Richardson Lumber Co. in business.

Calumet—The Edward Ulseth Co. succeeds Edward Ulseth in the lumber and fuel business.

Greenville—Obetts Bros. succeed Obetts & Leweke in the grocery, flour and feed business.

Saginaw—Edward Sova has opened a bakery in connection with his meat market at 817 Fordney avenue.

Holland—James Borr has engaged in the boot and shoe business at 232 River avenue, under the style of the Holland Boot Shop.

Saginaw—The C. M. St. John Co., 1440 Sheridan Rad, fuel, builders supplies, contractor, has increased its capital stock from \$50,000 to \$150,000.

Akron—The Akron State Bank has been incorporated with an authorized capital stock of \$20,000, all of which has been subscribed and paid in in cash.

St. Louis—The Park Hotel Co. has been incorporated with an authorized capital stock of \$10,000, all of which has been subscribed and \$4,500 paid in in cash.

Bangor—Sam Witz, who has conducted a clothing and men's furnishings store for over 35 years, has sold his stock and store building to a Chicago company.

Grand Haven — The Ewald Drug Co., has been incorporated with an authorized capital stock of \$20,000, \$11,000 of which has been subscribed and paid in in cash.

Holland—William Zonnebelt, proprietor of the Pine Avenue Market & Grocery, has sold his stock to Jack Sytsma, who will continue the business under the old name.

Greenville—John H. Temmink has sold the hardware stock of J. H. Temmink & Co. to Kingsbury & Seiber, who conduct an implement store and will consolidate the business with their own.

Fowler—Owing to ill health, Frank W. Geller has sold his grocery stock and store building to Frank A. Weiher, who has taken possession. Mr. Geller conducted the store he has just sold, 42 consecutive years.

Detroit—C. B. Weaver & Co., 515 Tenth street, has been incorporated to conduct a warehouse and storage, with an authorized capital stock of \$1,200, all of which has been subscribed and paid in, \$700 in cash and \$500 in property.

Port Huron — The Elizabeth Ann Shop, 510 Water street, has been incorporated to deal in women's ready-to-wear garments, with an authorized capital stock of \$2,500, \$1,500 of which has been subscribed and paid in in property.

Detroit — The Mich-Ohio Riteall Corporation, 1023 Lafayette building, has been incorporated to deal in check-writers, office supplies, etc., with an

authorized capital stock of \$10,000, \$5,000 of which has been subscribed and paid in in cash.

Beaverton—The Peoples State Bank and the Old State Bank have consolidated under the style of the State Bank of Beaverton, with an authorized capital stock of \$30,000 and \$10,000 surplus, all of which has been subscribed and paid in in cash.

Elsie — Crell & Pierce, hardware dealers, are conducting a closing out sale preparatory to dissolving partnership and closing the store. J. G. Pierce will remove to Syracuse, New York and H. B. Crell has not definitely decided what he will do.

Grand Rapids—The Heyman Co., 221 Monroe avenue, N. W., has merged its business into a stock company under the style of the Heyman Furniture Co., with an authorized capital stock of \$20,000 all of which has been subscribed and paid in in cash.

Detroit—The Alvin A. Green Coal Co., 13879 Goodard street, has been incorporated with an authorized capital stock of \$50,000 preferred and 50,000 shares at \$1 per share, of which amount \$20,000 and 2,000 shares has been subscribed and \$22,000 paid in in cash.

Ishpeming—Ray Austin, who has been employed as a salesman by Morris & Co., has taken possession of the Lindberg market on Vine street, between Park and Third streets. Oscar Lindberg desires to dispose of his local interests, as he is to take over a large market in Kenosha, Wis. Previous to starting work for Morris & Co., Mr. Austin was employed in the markets of Lindberg Bros., and the Ishpeming Store Co.

Detroit—The new Masonic temple has been selected as the meeting place for the Better Merchandising Conference and Exposition which will be conducted under the auspices of the Wholesale Merchants Bureau of the Detroit Board of Commerce March 8 to 10. Retailers are expected here from all parts of Detroit's wholesale trading area and thousands of retailers are expected to view the exposition which will include displays of merchandise by Detroit wholesalers and manufacturers.

Lapeer—A man giving the name of Kenneth Mason entered the office of the R. B. Odle Coal & Ice Co., at Lapeer recently and asked for employment. Told there was none, he lingered, and watching his chance when no one was looking, tore a page of blank checks, containing Mr. Odle's name, out of the check book lying on the desk. Making out one of these checks for \$39.50, signing Mr. Odle's name, Mason went to a store and made a small purchase, giving the check in payment. Three or four days later the check was turned into the Lapeer Savings Bank and the forgery discovered.

Manufacturing Matters.

Detroit — The General Necessities Corporation has increased its capital stock from \$6,000,000 to \$7,000,000.

Ithaca—The Colonial Abstract Co. has decreased its capital stock from \$18,000 to 180 shares no par value.

Detroit—The American Bushing

Corporation, Dime Bank building, has changed its name to the Pressed Metals of America, Inc.

Ubyly—The Huron Overall Co., employing twenty girls, has closed down and Edward Zinger, president of the company, states that the business may be sold if the purchaser will keep it in Ubyly.

Adrian—The Kewaunee Furniture Co., formerly the Economy Drawing Table Co., is working full time producing its line of school laboratory equipment and plans to add to its plant next spring.

Big Rapids—Three of the largest machines ever made for the purpose of sharpening large knives, saws and railroad locomotive guide bars, have recently been turned out by the Hanchett Swage Works.

Detroit—The Williams Keyless Lock Co., 1827 East Larned street, has been incorporated to manufacture and deal in locks, with an authorized capital stock of \$6,000, all of which has been subscribed and \$1,600 paid in in cash.

Detroit—The Superior Refining Corporation, 3310 Fullerton avenue, has been incorporated to manufacture, deal in and refine chemicals, with an authorized capital stock of \$10,000, all of which has been subscribed and paid in in cash.

Detroit—The Norman Boosey Manufacturing Co., 5140 Hamilton avenue, has been incorporated to manufacture and deal in plumbing supplies, with an authorized capital stock of \$200,000, \$150,000 of which has been subscribed and paid in in property.

St. Clair — The Michigan Drawn Metal Moulding Co., has been incorporated to manufacture and deal in metal products, with an authorized capital stock of \$100,000, of which amount \$52,400 has been subscribed and paid in, \$2,000 in cash and \$50,500 in property.

Detroit—The Pyramid Products Co., 120 West Woodbridge street, has been incorporated to manufacture and deal in bakers and soda fountain supplies, with an authorized capital stock of \$10,000, all of which has been subscribed and paid in, \$5,000 in cash and \$5,000 in property.

Detroit—Flue-Foe, Inc., 2425 Rich-ton, has been incorporated to manufacture and deal in patent medicines, with an authorized capital stock of \$100,000 preferred and 1,500 shares at \$1 per share, of which amount \$9,000 and 1,000 shares has been subscribed and \$10,000 paid in in cash.

Holland — The Western Machine Tool Works has purchased the entire assets of the John Steptoe Shaper Co., of Cincinnati, Ohio. Steptoe shapers will now be manufactured at the Holland plant of the former company, in addition to the Western radial drills and the Garvin automatic tappers.

Adrian—At the Schwarze Electric Co.'s plant this year new steel frame windows have been installed in one of the buildings and a similar improvement to another building is to be made during the winter inventory season when manufacturing operations will be suspended for a time. In addition to installing new windows which have greatly improved the lighting of the building the company has installed a

new elevator and enlarged its tool room.

Adrian—The Anchor Concrete Machinery Co. is completing a new factory building and office at its plant on East Beecher street. The main offices of the company formerly located in Columbus, Ohio, are being brought to Adrian and will be opened as soon as the furniture and equipment arrive. In the meantime machinery is being moved into the new factory building which when in operation will afford the company nearly twice its present manufacturing space.

Preliminary Programme For State Hardware Convention.

The thirty-third annual convention and hardware exhibition of the Michigan Retail Hardware Association will again be held in Grand Rapids, Feb. 8, 9, 10 and 11. Convention headquarters and meetings will be at the Hotel Pantlind, and the exhibition will be at the Waters Furniture Exhibition building, about a block from the hotel.

The program, exhibit and entertainment committees are all at work, and we are looking forward to one of the best conventions ever held by the Michigan Association.

The program, which is yet in its formative stage, promises us something good.

We will be honored with the presence of National Secretary Herbert P. Sheets, who will speak on "The Problems of Adjustment."

Dean Charles M. Thompson, College of Commerce and Business Administration, University of Illinois, will address us on "Some Significant Trends."

Director, James B. Draper, Detroit, will speak on "Installment Selling and Financing."

S. R. Miles, manager of the Store Management Service, National Association, will address us and has taken for his subject, "Stemming the Tide."

J. Fred. Berner, Jr., Buffalo, will speak on "The Future of Hardware Retailing."

R. W. Carney, Wichita, Kansas, will address us, his subject will be "Welding the Weakest Link."

Charles J. Crawford, manager of the hardware department of Sperry's Department Store, Port Huron, Michigan will speak on "The Application of Modern Methods in the Hardware Business."

Charles H. Williams, Streator, Ill., Past President of the National Retail Hardware Association, will give us a talk on "Getting On In the World."

Paul W. Ivy, Chicago, Ill., Lecturer on Sales Methods at Northwestern University, will give us a selling talk.

Questions pertaining to "The Future of Hardware Retailing" will be discussed the first half hour of each session.

There will be plenty of entertainment. Theater party, dance, banquet and special entertainment will be provided for the ladies.

Algonac—The Chris Smith & Sons boat works are building an addition to its factory, 54 by 66 feet, with a loading platform attached. It is to be used for the installation of motors in the speed boats.

Essential Features of the Grocery Staples.

Sugar—Jobbers hold cane granulated at 7.10c and beet granulated at 6.90c.

Tea—The market is firm, with almost everything in the line of desirable teas held at least steadily and mostly strongly. Ceylons and Indias are particularly strong. There have been no special changes during the week, possibly because the demand has been comparatively light.

Coffee—The Brazilian exchange is in such an unsettled condition that Rio and Santos are being affected almost from day to day. Most of the fluctuations during the past week have been downward and amount to probably about ¼c in all grades of Rio and Santos, green and in a large way. Perhaps as the week closes the market is slightly stronger. Mild coffees remain unchanged for the week, although the list is undoubtedly easy. The jobbing market for roasted coffee remains about unchanged, but the tendency of course is a little soft, particularly on Rio and Santos.

Canned Vegetables—Evidently quite a few factors have become restless over the prevailing situation in tomatoes. It is felt that the position of this vegetable is quite strong, and that since the volume of future delivery bookings earlier in the year was relatively small bargain hunters will be looking around early in the new year. There seems to be little doubt that the 1926 pack was short, but the competition which has been experienced in this market from Virginia and Tennessee tomatoes has perhaps operated to prevent the market from showing any particular improvement. There may be a rush of deferred business for the tomato canner at an early date. The absence of many members of the trade who were in attendance at cannery conventions at York, Pa., and Philadelphia contributed to the narrowness of this market.

Dried Fruits—Not more than a seasonal amount of buying in the dried fruit line, it is expected, would be sufficient to lift values above their present basis. Early this week Coast wires told of a stiffening of packers' views with the expectation voiced that apricots would be entirely cleared within another sixty days. Choice and extras have already been taken off the market, and only fancy or extra fancy appear to be left. It is not to be expected that lower prices will materialize on prunes, as present values which are right on the cost of production seem to be moving the item fairly well. The packers in California are not overloaded with the fruit at the present time, as witnessed by the fact that they are to-day paying their growers ½c per pound more for prunes than they were three weeks ago. Peaches and pears may begin to get a better seasonal call along in January and February, although the movement at the present time is little better than routine. While special features are absent in raisins no fault has been found with the current rate of consumption. An exceptionally good business is doing right along in the seeded varieties.

Canned Fish—Due to a number of

reasons it becomes more and more evident that it will be necessary for the Maine Co-operative Sardine Co., Eastport, Me., to advance its prices on Maine sardines at a very early date. It is apparent that a sharp advance must be announced early in January. The necessity for this has been brought about by several causes, principally the largely reduced output of the 1926 packing season, and also to other causes not the least of which is the present competitive conditions between Maine sardines and imported sardines which strongly favor the Maine product. Owing to the complete absence in Maine waters of small fish at the present time, fishermen are predicting that next season's catch of sardines will be both very late and very light. This opinion is based on past experience covering a long period of years, and the older fishermen and packers feel very much discouraged about the promise of the supply of fish for next season's pack. Packers have become most bullish in their ideas as to the value of their present limited holdings and are insistent upon getting a firm price for their present stocks, anticipating that the time is not far distant when Maine sardines will be almost impossible to obtain and that exceedingly high prices will be in order. Subject to confirmation, the company will confirm orders as per price list of Oct. 16 for shipment until but not later than Jan. 8.

Nuts—As a result of the big pre-holiday movement seen in nuts and nut meats, the remainder stocks of a number of items have been quite light. Some holders are entirely sold out of Brazil nuts and Sorrento walnuts. A last minute rush developed this week for the Christmas holidays and holders have priced their lines attractively in anticipation of it. The condition of foreign nut markets has been generally steady, with the exception of almonds, in which the undertone has perhaps been somewhat softer. The recent improvement in the French and Italian rates of exchange has had but little influence in the final analysis because the value of foreign currencies themselves has remained relatively stable. It is believed that in the long run walnuts will prove to be quite desirable property.

Beans and Peas—The demand for dried beans is now in possibly its duller time of the whole year. Trade in everything is extremely dull and prices are easy, particularly in pea beans and California limas. All varieties of dried peas remain unchanged from last week.

Syrup and Molasses—The market for New Orleans molasses is strong, with higher prices being asked, especially for new crop. Fancy grades of New Orleans molasses are wanted. The market is strong and active. As to syrup, sugar syrup is in very fair demand. There is no pressure to sell. Prices are steady. Compound syrup is satisfactorily active, at unchanged prices.

Cheese—The market has had a firm week, on account of comparatively light offerings and a fair demand.

Paper Bags—Manufacturers of paper bags have changed their basic list on bags from the "3's" up. The increase

is about 5 per cent. above the old list, with the usual discounts. The "3's" which were listed at \$5.10 are now \$5.30; "4's" which were \$6.20 are now \$6.90, with similar changes throughout. These changes will equalize the costs on various sizes, with each group bearing its own expense.

Review of the Produce Market.

Apples—Wagners and Baldwins command 75c@1.25 per bu.; Northern Spys, \$1.50@2; Delicious in boxes, \$3.75.

Bagas—Canadian, \$1.75 per 100 lbs.

Bananas—8½@9c per lb.

Beans—Michigan jobbers are quoting as follows:

C. H. Pea Beans ----- \$5.20

Light Red Kidney ----- 8.50

Dark Red Kidney ----- 7.75

Beets—\$1 per bu.

Butter—The market is weaker and lower. Jobbers hold fresh packed at 50c, prints at 52c and June packed at 44c. They pay 25c for packing stock.

Carrots—\$1.25 per bu.

Cauliflower—\$2.50 per doz.

Celery—Home grown, 30@75c per doz.; Rough California \$5 per crate.

Cocoanuts—\$1 per doz.

Cranberries—\$5.50 for Late Howes.

Cucumbers—\$3 per doz. for Southern hot house.

Eggs—The market on fresh has declined about 6c per doz. Local jobbers are paying 44c this week for strictly fresh. Cold storage operators quote storage eggs as follows:

April Extras ----- 38c

Firsts ----- 36c

Seconds ----- 34c

Cracks and dirties ----- 31c

Egg Plant—\$2 per doz.

Garlic—35c per string for Italian.

Grape Fruit—\$3.75@4.50 per crate for Floridas.

Grapes—Calif. Emperors, \$6 per keg.

Green Onions—Chalots, 90c per doz. bunches.

Honey Dew Melons—\$3 per crate for either 6, 8, 9 or 12.

Lemons—Quotations are now as follows:

300 Sunkist ----- \$6.00

360 Red Ball ----- 5.50

300 Red Ball ----- 5.00

Lettuce—In good demand on the following basis:

California Iceberg, 4s per bu. -- \$4.00

Hot house leaf, per lb. ----- 12c

Onions—Home grown, \$2.50 per 100

lb. sack; Spanish, \$2.50 per crate.

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

80 ----- \$4.50

100 ----- 5.00

126 ----- 5.50

150 ----- 5.75

176 ----- 7.00

200 ----- 7.25

216 ----- 7.25

252 ----- 7.25

288 ----- 7.25

344 ----- 7.25

Sunkist Red Ball, 50c cheaper.

Floridas are sold on the following basis:

100 ----- \$5.75

126 ----- 6.00

150 ----- 6.00

176 ----- 6.00

200 ----- 6.00

216 ----- 6.00

252 ----- 5.50

288 ----- 5.50

344 ----- 5.25

Parsnips—\$1.50 per bu.

Pears—\$3.50 per crate for California.

Peppers—Green, 75c per doz.

Potatoes—\$1.70@1.80 per 100 lbs.

Market steady.

Poultry—Wilson & Company pay as follows this week:

Heavy fowls ----- 22c

Light fowls ----- 15c

Springers, 4 lbs. and up ----- 23c

Turkeys (fancy) young ----- 37c

Turkey (Old Toms) ----- 30c

Ducks (White Pekins) ----- 24c

Geese ----- 20c

Radishes—75c per doz. bunches for hot house.

Spinach—\$1.25 per bu. for Texas grown.

Squash—\$1.25 per bu. for Hubbard.

String Beans—\$3.50 per hamper.

Sweet Potatoes—\$2 per hamper for Delaware kiln dried.

Tomatoes—Southern stock, \$1.20 per 7 lb. basket.

Veal Calves—Wilson & Company pay as follows:

Fancy ----- 14¼@15c

Good ----- 13c

Medium ----- 12c

Poor ----- 09c

Wax Beans—\$3.50 per hamper for Florida.

Allegan—The Jewett Radio Co. factory in this city has been absorbed by a new corporation here, the Baker Furniture Factories, which comprises Baker & Co. and the Allegan Furniture Shops. Hollis S. Baker will be president and general manager of the new organization and the three plants will be operated from the general office in the old Baker & Co. offices. No change will be made in the managers of plants. The Jewett factory will be started up next Monday and chairs and furniture will be made there and later other lines will be added. Several months ago Baker & Co. were awarded the contract for making the furniture for a mammoth passenger steamer, Malola, now being built at Cramp & Co. ship yards, Philadelphia. The contract for furniture for 500 staterooms was held up for a time but now work will begin on it at the Jewett plant and be completed by April 1, next. This contract should mean the employment of skilled labor. President Baker states he expects to employ a force of 500 men before many months.

Christmas Bells.

I heard the bells on Christmas Day
Their old familiar carols play,
And wild and sweet
The words repeat
Of peace on earth, good will to men.

Then from each black accursed mouth
The cannon thundered in the South
And with the sound
The carols drowned
Of peace on earth, good will to men.

And in despair I bowed my head;
"There is no peace on earth," I said,
"For hate is strong"
And mocks the song
Of peace on earth, good will to men!"

Then pealed the bells more loud and deep
"God is not dead, nor does He sleep"
The wrong shall fail,
The right prevail,
With peace on earth, good will to men!"
Henry W. Longfellow.

Let the quality of your work do your bragging.

IN THE REALM OF RASCALITY.

Cheats and Swindles Which Merchants Should Avoid.

Howell, Dec. 17—I am glad that our good friends at Saginaw found time to write you about that fake Blind Man tie game. This town, as well as most every other town, has been flooded with his stuff. So much came here that the postoffice had to relay the carriers. All three banks, as well as the postoffice, tell me that it is surprising the amount of money that is sent to this outfit. The ties are worth about 10 cents apiece. You can go on Woodward avenue in Detroit and see them made and have your choice for 10 cents.

The appeal in the letter is what gets under the skin of a great many. A young man here, after getting the letter, got up in Sunday School and asked that everyone send for some of the ties and also that the school make a donation.

I am very grateful for the Realm of Rascality department. I believe that alone is worth ten times the price of the paper.

I am going to have this tie revelation copied in our local paper.

C. L. Pettibone.

Paunee Bill seems to be flooding the entire country with ties. We have reports from several states on him and his operations, and from every point we hear of ties and more ties. He must have many thousand dollars worth of merchandise in the mails. The postoffice at Lansing recently reported over 10,000 packages of his ties being received at one time, and a later report indicated many of them being returned to the sender.

Louis Guenther, editor of the Financial World, thus pays his compliments to one of the most gigantic swindling shops on the globe:

Under the guise of an organized market a gambling hell is operated whose field for patronage is national in scope. It outrivals Monte Carlo in the size of its game and the annual rake-off for its proprietors.

Our Monte Carlo is none other than the Boston Curb. In comparing it with its European prototype we must apologize to the former, for it must be said in its behalf it does not parade under an alias of respectability, but flauntingly avows it is a gambling resort in which at least the gamblers are not playing with marked cards or crooked wheels.

Not even this meager defense can be offered for the Boston Curb—since there is so much evidence available to prove its willingness to act the tool for legally branded criminals to aid them to fool American investors through manufactured quotations that are unrepresentative of actual transactions, and thereby lure them into the pitfalls of losses.

Of approximately 113 securities listed on the Boston Curb seventy-eight are mining shares, the greatest bulk of which are undeveloped prospects, some are prominent "has beens" of previous get-rich-quick eras, like a few of the Lawson stocks, fourteen oils, eleven manufacturing companies and the remaining ten are of a miscellaneous and and motely character.

I have gone through this list of stocks with a fine tooth comb and cannot find any that pay dividends, or for

that matter, with the exception of several, any that can be rated at all with a reputation entitling them to consideration even as a fair speculation. This extreme paucity of decent securities in itself is an indicia of the low standing of the Boston Curb as an organized market in respectable financial circles.

One could well wonder how it is possible for such a market to thrive in Massachusetts, the home of the Pilgrims, the abode of Puritanism, the cradle of our Blue Laws and the last place in the country it would be supposed the criminal element, plying its trade in financial channels, would look to as a haven from which to carry on their swindles unmolested.

In the city of Boston it is likely the Boston Curb does little harm, for there its Lilliputian proportions are recognized. It is throughout the country that its pernicious influence spreads. Seeing its manufactured quotations innocently published in the newspapers the unposted investor assumes it to be an important market.

In reality the Boston Curb is composed of a beggars' guard of brokers, not more than thirty in number. Instead of occupying spacious quarters befitting a popular and substantial exchange it is located at 37 Exchange Place, in an obscure alley, on the third floor, over a shoe repair shop. The secretary occupies a small room 10 by 10 feet square. The trading floor is a room 50 by 50 feet, containing four posts, which are simply wooden benches with signs over them, giving the names of stocks. There were only twelve to fifteen members present when the investigator inspected the premises.

What the Boston Curb lacks in dimensions, membership and in importance it more than makes up in devious and despicable practices used to attract the attention of the outside public. Through its loose listing methods it has encouraged pool operations pri-

marily designed to create fraudulent quotations. The fact is admitted in some of the explanations made to the dupes who bought mining stocks on the invitation of its members when their prices began to slump away after a great many prominent newspapers refused to carry its quotations.

Among the fake mining and oil promotions fathered by the Boston Curb are the following:

Idaho Copper
Unity Mines
Consolidated Petroleum
Quimby Oil
Bagdad Silver
San Juan Land
Juno Copper
Ardley Butte.
Del Norte Mining
Bagdad Smelter
Butte Copper Cons.
Perpetual Petroleum
Cheyenne Oil
Dun Glen Mines.
General Mines
Colombia Emerald Development
Butte Elk Park.

A man who goes by the name of R. L. Everett is now jumping from place to place in Michigan selling a preparation which is labeled Never Idle Poultry Tone. He has been reported as operating in Hillsdale, Clinton and Ottawa counties.

One Hillsdale county correspondent reports that he was in the neighborhood of Quincy not long ago selling his dope at \$10 a bottle and one bottle is supposed to last each farmer a year without any mention as to the different sized flocks.

Another from the same county writes that six or seven years ago a man came to his neighborhood and offered to cull chickens free of charge. The man then showed him a bottle supposed to contain "Never Idle Poultry Tone" and offered one bottle for one cull hen. The dope was to kill lice if placed in the drinking water, and

he would exchange as many bottles as anyone wanted on that basis. "The dope seemed nothing more than a weak solution of copperas," writes our correspondent.

This man visited the home of a Clinton subscriber and claimed to be from the "Never Idle Remedy Co., Centerville, Mich." He "hooked" several farmers in that section and nearly got our subscriber, but being short of money when he was there our subscriber told him to call back in a couple of days. He left a gallon of the dope and to date has failed to call for his money. If he knows what is best for him he will not call for it.

The latest report on him comes from Ottawa county, where he worked during the week of Thanksgiving. That some of the folks proved too smart for him is indicated by the letter, a part of which reads as follows:

"We fell for it and bought \$10 worth. Later one of our neighbors called up and told us that he had found upon enquiring of those who had bought a few months before, that the stuff was no good. So we located Everett and had him come to a neighbor's house and while he talked to the neighbor we listened from another room. He told that we had bought for \$18, and made some other statements. After he had talked for a while we walked in and told him that we had been informed that the stuff was no good. Of course he was angry and called up the man to whom he had referred us as a satisfied customer of his. Apparently that man told him what he thought of him, anyhow he told us that there had been a mistake, but he would make it good with the man. Then we told him to make it good with us right there and he did by refunding our money.

"He was supposed to call on some of the neighbors next day but he never showed up. We told as many people as we could so they would not get stung.

"He was traveling in a Chevrolet coach, with Michigan 1926 license number M-3-478."

These folks served him right, but they made one mistake and that is that they did not turn him over to the sheriff.

Regular Stocks For Silk Sales.

In holding sales of silk fabrics it is preferable for retailers to mark down regular lines than to purchase special lots, in the opinion of a silk manufacturer. After the sale, he added, the store can put the remainder of the unsold merchandise back into the regular stock at the usual mark-up and fill in on colors. This manufacturer says that customers have greater confidence in this type of sale. In addition, the salespeople can put more enthusiasm into their work, because they know the intrinsic value of the goods. Finally, according to the manufacturer, the store has a clean stock, with no broken assortment of colors which cannot be filled in and which cannot be readily disposed of.

In order to concentrate your troubles all that is needed is to divide your love.

Grand Rapids, Mich. April 8th 1864

Mr. Geo. H. Thayer

Bought of **FRANK LETELLIER,**

Wholesale and Retail Dealer in

Groceries, Provisions, Pure Wines and Liquors,

27 CANAL STREET.

12 * Brown Sugar	16 1/2	1 00
5 * Rice Coffee	4 1/2	2 10
3 * Young H. Tea	1 1/2	4 20
1 Bushel Dried Apples		3 34
7 * Whole Pepper	4	1 00
7 * Allspice	4	50
10 Reams Letter Paper		1 75
14 Bx. Envelopes		31 1/2
1 Sil. Coffee Extract		1 50
My Card, 9 th 1864		16 45
		6 40

Bale

Ruling Prices Sixty-Two Years Ago.

J. J. Wolbrink & Son, general dealers at Allendale, send the Tradesman an invoice for goods purchased from a Grand Rapids merchant in 1864, from which the following fac simile has been made:

SUCCESSFUL SALESMEN.

Geo. De Waard, Representing Ben Krause Co.

George De Waard was born on the West Side, Grand Rapids, Jan. 11, 1905. His antecedents were Holland, both of his parents having been born in the Netherlands. He attended Union high school, graduating on the academic course in 1921. The next two years he attended Junior College. He then entered the employ of the Edwards Shoe Co. with whom he remained two years. About a month ago he engaged to travel on the road for the Ben Krause Co., covering Southern Michigan and seeing his trade about once a month.

Mr. De Waard resides with his parents at 1536 Turner avenue. He attends the Wealthy avenue Baptist church, having no fraternal relations as yet. His hobby is basketball.



Mr. DeWaard is looking forward to his new connection with fond anticipation and the energy and aggressiveness he puts into his work gives every reason for believing that he will achieve a decided success.

Mr. De Waard naturally assumes the leadership of any organization he joins or any movement he associates himself with, owing to his ability to preside over meetings without embarrassment and his knowledge of parliamentary law and usage. He has always taken an active interest in Y. M. C. A. activities, which recently found expression in his election as President of the Grand Rapids Hi-Y Society.

Of Course There Is a Santa Claus.

Grandville, Dec. 21—What would this world be without its myths?

There would be no Santa Claus, no fairies, no Daddy Long Legs, no Puss in Boots. All would be prosy enough for the little tots without mythology.

Yet there are people who dissent from the idea of deceiving a child with a mythical Santa. It is wrong to thus deceive a child. Without Santa Claus, without those fairy tales of our tothood what would there be in this grim old world of ours worth living for, tell me that you sour old skeptic with regard to fairy land?

Dear Editor: I am eight years old. Some of my little friends say there is no Santa Claus. Papa says, "If you see it in the Sun, it's so." Please tell me the truth: is there a Santa Claus?"

Thus did a small girl write in the

olden time to the editor of the New York Sun and that genial soul at once replied confirming her faith in the Christian Santa who comes once a year to bless the homes of the rich and poor alike. Alas! How dreary would be the world if there were no Santa Claus.

And he who would shake the child heart in its belief of the Christmas Saint is not a friend to man. The best, most precious things in this world are things not seen by man or child. Because you have never seen Santa coming down the chimney is no sign that he does not exist. The Christian's belief in a heaven is not founded on what he has seen. If it were, how sorry would our old world be to-day.

There is such a blessed reality in Santa Claus around Christmas holidays it would be a sin to tear the dear old saint of that hour from the belief of any child.

Belief in things not seen is the height of faith. Tear out Santa from the lives and hearts of our juvenile world and the brightest picture in all their lives would be blasted. There are ills enough to come without spoiling childhood illusions by cold-blooded, hard facts. The mind lives as well as the body, and so long as the mind dwells happily on even that which may in reality be a delusion it is the height of folly to dissolve the vision.

Santa Claus has lived, breathed and had an existence as real as anything beneath the stars ever since Christianity dawned upon our world. Why tear from the heart of youth that pleasurable story of the driver of the reindeer, with his sleigh loaded with sweetmeats, toys and more staple presents for budding humanity.

A well told fiction may sometimes be better than sordid facts for the young minds of our world. Let us not think of taking away Santa Claus. Such an act would be more sacrilegious than to tear out a part of the holy scriptures. We shall not do this. Only soured minds can conceive of such a thing. Truly and really there is a Santa Claus. How do I know? Because I have felt thrilled at the sound of his voice and the touch of his hand.

Sleeping calmly under the roof of a backwoods log cabin, I was one night visited by the jolliest old Santa who ever wore furs and sported a pair of nifty reindeer and sleigh. He came and smiled upon the sleeping boy. He did not depart until he had filled our stockings with goodies, and then he saluted me with the touch of a finger, and as my eyes flew open, fully awake to the situation, the jingle of his sleigh bells yet tinkled on the air, and his jolly laugh rang out across the snow. Through the frosty window I saw him flit away into the great pine woods and he was gone.

The next morning my well filled stocking attested that old Santa, kindly old soul that he is, had been to our house and had not forgotten two little backwoods laddies whose faith in him has never from that day to this been shaken.

Is there a Santa Claus?

Well, if there isn't, then more than half the joys of this world have been founded upon lies. A myth you say. Yes, that may be true, yet even a myth may bring more joy than the strongest fact. Most of life is made up of things not so. If all the myths were wiped out what would there be in life worth living. Very little indeed.

The early missionaries used to speak disparagingly of the poor Indian's conception of God. He was untutored, taking all his beliefs of a hereafter from nature, which was all wrong. Not until the Bible came into the red man's life was he in any sense educated to the higher duties of life. Perhaps, and yet when the white man said "Lo the poor Indian, whose untutored mind sees God in clouds and

hears him in the wind," with the thought of discrediting the brain of the Indian, the white man made a mistake.

Where better could a human, white or red, see the Creator than in clouds and hear Him in the wind?

The best of life is made up of myths. Santa Claus is the sovereign hero of our child life, and belief in him as truly a thing of life and actuality, has done more for the good of children than all the severe lectures of men who see nothing with a pleasant side, and have never found anything more interesting than Fox's Book of Martyrs or a description of the woes of the condemned.

Again we say the best of life is that which is largely mythical. Our imaginations run wild at times mayhap, and yet the pleasantest pictures ever painted are those almost wholly of a mythical nature. Stand by Santa Claus, good friends, and don't let the child minds lose faith in that dear old saint for any consideration whatever. Old Timer.

Five Hundred Hotels in Nice.

Nice, France, Dec. 16—England hotels and resorts are less dependent upon foreign patronage than France, hence far less catering to the comfort of Americans. In France is everywhere noticeable Paris editions of American papers and for sale at every corner news stand. And the same here in Nice, along the promenade with magazines, Saturday Evening Post, Literary Digest, American, Good Housekeeping and many others so easily obtained, while in England you have to enquire for stores where papers are sold and sometimes go a long ways to locate them.

I wish I could read French papers to get their views about payment of American debts. Certainly their treatment of American visitors is unchanged from former years.

I was told the other day that Nice has five hundred hotels. The figure seems staggering, but you are disposed to accept it when you note the great number of hostleries in all portions of the city.

While they have here scenic beauty and fine climate (not equal to California, however), one wonders where in Northern Michigan will be the center of the great resort section that is sure to develop.

If Traverse City was awake and alive to its great possibilities and natural advantages it should be laying the foundation for a great destiny.

Gay W. Perkins.

Additions To List of Old Travelers.

Grand Rapids, Dec. 21—Herewith find the names of twenty-one old travelers to be added to the list you printed in the Tradesman of last week:

Barnhart, Clifford
Baxter
Drueke
Hake, Louis.
Dooley, J. J.
Iden, L. C.
*Imanigart, Louis.
Jewell, Frank.
MacAuley, Harry.
*Campbell, A. L.
Mangold, Ed. C.
Miskill, J. D.
*McWilliams, Geo.
Reily, T. Edwin.
Richter, Fred.
Utman, John C.
Way, Allen B.
*Williams, Clark.
Stevenson, A. W.
Sweet, Benjamin.
Swigart, Scott.

I realize that there are probably many names yet that ought to be added to this list, but I cannot recall them. Geo. W. McKay.

Treat failures as stepping stones to further effort.

WORDEN GROCER COMPANY

The Prompt Shippers

Another Quaker Leader

QUAKER
EVAPORATED MILK

The Milk for Every Meal

FOR SALE BY THE COMMUNITY GROCER IN YOUR NEIGHBORHOOD

Customers know this brand

WORDEN GROCER COMPANY

Wholesalers for Fifty-seven Years

OTTAWA at WESTON

GRAND RAPIDS

THE MICHIGAN TRUST COMPANY, Receiver

THE ETERNAL STRUGGLE.

St. Luke relates in his gospel that the tidings of the Nativity were indeed good tidings for, after hastening into Bethlehem to verify the fact of the Messiah's birth, the shepherds "returned, glorifying and praising God." The world of that day was a cruel place for the common man. Those who sat in the seats of the mighty—his kings and priests and Roman conquerors—oppressed him. He knew not peace, but eternal strife. He enjoyed the good will of few, nor had it in his heart for his fellows. Hate, hypocrisy and greed reigned.

That was more than nineteen centuries ago. The world has undergone great changes in many things since then. Empires have risen and crumbled. Science has opened many doors to formerly hidden stores of knowledge. Discovery and exploration have widened the known world until nearly the whole globe is the workshop and the playground of mankind. Invention and industrial development have vastly improved the lot of the average man and woman. The arts and the progress of education have elevated us to a plane not quite as crassly material as that of other times. We proudly boast of our civilization.

So much for that. There is no gain-saying that the mind of man has wrought wonders that were once undreamed of. But how far has the heart of humanity progressed since that first Christmas eve when, the Christian Bible tells us, the angels appeared in the Judean sky and heralded an era of "Peace on earth, good will toward men!"

Scarce eight years have passed since the close of the most horribly devastating war in history. It has been followed by any number of minor wars. None can tell from day to day that the great nations will not soon again be at one another's throats. There is no peace.

Good will? Where is it to be found? Not in the chancelleries where wily statecraft plots and schemes. Not in the palaces of presidents and kings. Not in the parliaments of democracies. Not among the creeds, where bigotry and pharasaism still hold sway. Not in industry, where capital and labor claw angrily at each other.

But around millions of Christmas firesides the light of love still shines and in millions of hearts there is still that goodwill which none but the warped professors of pessimism will doubt is capable of being made the foundation of better things in the organized world. Human nature is right after all and if hate and wickedness sometimes seem to have the better of the eternal struggle between right and wrong, still Christmas day comes with its assurances that the masses of mankind, the plain people, believe devoutly that this world is not bad but good and that its destiny is to be better. Believing so they will make it so.

EXCLUDING PESTS.

A list of pests collected from imported plants and plant products during the two years 1924-1925, recently issued by the Federal Horticultural Board, serves to recall the grumbling

by certain foreign interests about American plant and fruit embargo and quarantine regulations. The list embraces some 5000 items of intercepted insects and diseases coming from 117 countries.

Some authorities on the subject have gone so far as to declare that the next great war will be waged between man and insects for the control of the world and not between man and man. It was two centuries after Fitzherbert published his "Boke of Husbandry," in the reign of Henry VIII, that Sir Humphry Davy, the "father of agricultural chemistry," laid the foundation upon which the scientists of today are erecting defenses against the modern menace. It is significant that half a century ago there were few pests among our farm crops, while today American soils are badly infested with insect diseases, fungus, etc. It is therefore of great importance that a curb be put upon the many pests, new and old, introduced from other countries.

The Mexican cotton boll weevil caused damage to the extent of \$5,000,000,000 during a period of twenty years and the pink boll weevil has done further great damage to our cotton crops since it was first introduced from Egypt. To choose another example at random, it was found that with an actual production of over 450,000,000 bushels of potatoes in the United States in 1922 the reduction in yield due to diseases was 120,000,000 bushels. Of the foreign invaders, six new major pests which gained entry and establishment during the four years 1908-1911, with the plant enemies earlier introduced, now cause annual losses to farm crops of upward of \$1,000,000,000, and the burden of their control is laid upon the shoulders of the taxpayer in the form of an annual Federal appropriation averaging more than \$2,500,000.

Thus, although some foreign fruit and vegetable producers object to American preventive measures and accuse our authorities of using regulation as a sort of left-handed tariff protection, experience fully justifies drastic regulation. As of collateral interests, it may be mentioned that the strict quarantining of dogs from abroad finally stamped out hydrophobia in the United Kingdom.

MONARCHS ON THE HORIZON.

Monarchies have faded from the world picture in such numbers in recent years that the prospect of two coronations in the immediate future looms as an unusual political spectacle. Emperor Yoshihito of Japan is dying, cabled reports declare. King Ferdinand of Rumania has only a few weeks to live, the most hopeful of his physicians say. Two new rulers, therefore, approach their destinies in a world that has changed beyond measure since royal lines were founded.

Japan, upon the Mikado's death, will enthrone Prince Regent Hirohito. As his title indicates, he has been the virtual ruler of his land for some time because of his father's ill health. There is every indication that he is a son of the new Japan. As a boy he worried his guardians by swimming beyond the

limits set for him at his private beach. More recently he has shown his independence by breaking a precedent which forbade a member of the royal family to leave Japan and touring Europe, by ignoring political intrigue and marrying the Princess he wanted to marry, by playing golf in Western plus fours.

Rumania is less sure of its next in royal succession. The baby Prince Michael, grandson of Ferdinand, is the heir to the throne through the renunciation of that right by Prince Carol. But there is an undercurrent of belief that Carol, when his father dies, may be recalled or may seize the scepter. He is another product of a new day, but of a different sort. His independence has been shown in clandestine romances with notoriously immoral women, in defying political majorities in his country, in assuming the quarrelsome attitude of a "bad boy."

The two potential kings present a contrast. Each seems to be abreast of his age, but the spirit behind their modernism differs. It is not safe to venture a prediction regarding either as ruler. Men have a way of maturing under responsibility in ways not always indicated in their early lives. There are so few emperors left that it will be interesting to watch two new monarchs settling under their crowns.

COTTON AND COTTON GOODS.

For a while during the past week cotton prices showed an upward tendency. This appeared to be due to the course of buying rather than to any new developments affecting the size of the crop. It seems, also, that nothing tangible has as yet been done toward withholding from the market several million bales in order to keep up prices. In such plans a feature is to require a pledge from growers who are to be aided that they will reduce their acreage next year. But there is no way of keeping them to such a promise. There is also another consideration. Should the carryover of cotton be as large as is indicated, the next crop would have to be a record low one if prices are to be pegged up at anywhere near the point which would be generally regarded as satisfactory. On the other hand, with a freer market and low prices more cotton would go into consumption and in new directions, thus cutting down the carryover. It is noteworthy, in connection with this aspect, to call attention to the action just taken by the English spinners of American cotton. Since 1920 they have curtailed the weekly working hours. Now, with cheaper cotton, they have resolved to go on a full-time basis. The ginning report which is due this week is expected to corroborate the latest of the crop estimates. In the goods market adjustments are steadily going on. Prices of heavyweight knit underwear were lowered substantially during the past week by New York State mills as well as by Southern ones. Denim prices were also cut drastically. Gingham, however, were placed at the prevailing levels and prices guaranteed to April. Gray goods prices sagged somewhat. The fear is expressed in some quarters that there may be an overproduction

of Southern cloths. Trading is still somewhat restricted in knit goods, but is expected to pick up within a fortnight or so.

PROPHECIES FOR 1927.

Already the prophets are busy letting us know what to expect from the new year which is just now hiding behind Christmas and which will be upon use before we realize it.

The average man will be less interested in the completion of astronomical calculations to show that it is really the earth which is erratic in motion, not the moon, as has been suspected, than he will be in Edward Rickenbacker's prediction that the new year will see automobiles equipped with smaller, lighter, higher speed engines. It will matter far less to housewives that there are prospects of discoveries of more fossil remains of early man in Europe than that plant science promises some new varieties of food from the vegetable world. Admiral Fiske's prophecy that Germany will regain its pre-war position in shipping will disturb some business men, but the chief interest most of us have in such matters is whether or not we can lay our hands on sufficient money to take us to the other side for a few weeks, regardless of the flag our vessel flies. Alfred Wiggam's prediction that regular psychological consultations may be held in future to aid students is perhaps too hopeful by a good deal, but the time is sure to come when such aid is offered in our schools and colleges. Yale has made a fine start with its new psychiatric department.

Whatever our interest in life, the year promises to keep us supplied with new material for thought.

VOLUME OF BUSINESS GOOD.

General conditions all over the country continue to be the subject of favorable reports. What exceptions there are pertain to certain agricultural sections, and it is noteworthy that there is less pessimism than there was in the cotton-growing states. Prominent factors down South have been taking account of things there and are calling attention to the fact that the prosperity in that part of the country is not wholly dependent on cotton, which produces only about one-quarter of the income of the states in the cotton belt. In general, unemployment is low, except in certain seasonal occupations like road work, agriculture and construction; savings deposits of one kind or another are larger than they were a year ago at this time and the volume of business transactions remains satisfactory. Most of the trading in evidence is at retail, for holiday and gift purchases. This continues at a high peak, although it was interrupted for a day or two last week by rather inclement weather. It is expected to come in with something of a rush during the present week because of last-minute calls by tardy buyers. In the primary markets a little more confidence in the prospects is observable, resulting from the nature of the enquiries coming in rather than from any immediate business being transacted. It promises to be well after the turn of the year before trading on a large scale is manifested.

OUT AROUND.

Things Seen and Heard on a Week End Trip.

If I live ten days longer I will have been a resident of Grand Rapids fifty years, having taken up my abode in the Valley City Jan. 1, 1877. The three years prior to that date were devoted to acquiring the rudiments of the printing trade in Big Rapids. During 1872 and 1873 I worked in three stores in Reed City—Nathaniel Clark's dry goods store, Clark & Lonsbury's drug store and D. M. McClellan's general store. All of the men who gave me employment in Reed City and Big Rapids are long dead and I can now recall but three men who were in trade in Grand Rapids fifty years ago who are still active in business—Wilder D. Stevens, the hardware jobber; Chas. W. Jennings, founder and dominant owner of the Jennings Manufacturing Co., and E. J. Harvey, the jeweler. Grand Rapids was then a city of 25,000 people, with eight policemen, eight letter carriers and eight paid firemen.

The years from 1877 to 1927 have been, with possibly one exception, the most wonderful half century in all the ages for its industrial progress, moral advancement and the betterment of conditions for all classes of people. In such a splendid period I have done my best to be a worthy citizen of the town of my adoption, although many have gone much further and done much better.

Am I satisfied? No. I would like to do it all over again, having the same meager advantages and big ambitions as in the beginning. It has been a splendid adventure—a glorious trail winding in and out between fifty years of rich experiences. There have been fun and seriousness, sunshine and shadows, victories and defeats. I have had to take the lead in many combats and I thank God I have never turned my back to a foe or fled from his presence. I have never been content until I could meet him face to face and fight it out in man fashion. In discussing this situation with a friend the other day, my friend remarked:

"Did it ever occur to you what a small atom a man is and how little he means to the world after he has passed on? We all think we are essential to the well being of the world, but ten years after we are dead most of us are forgotten and a hundred years from now there will be no one who will have occasion to recall the fact that we ever existed. The names of great painters, composers and literary men may be kept alive by the records they left behind them and great soldiers like Grant and Lee will live in history, but financiers, statesmen and orators are soon forgotten. The first 150 years of the Republic have produced only three presidents whose names will live a thousand years—Washington, Lincoln and Roosevelt—but Emerson, Longfellow, Whittier and Lowell will be vital forces as long as time lasts, because the records they left behind them are immortal and can never die."

Since the most of us are "so soon forgotten when we're gone," it be-

hooves us all to so live and function as to do all the good we can in all the ways we can while we are still permitted to encumber the earth with our presence.

Speaking of Emerson, reminds me that as a young man I sought long and earnestly for the secret of his success—the fascination of his printed page. I finally discovered that from fifty to 100 words on every page of his essays were New Testament words. As a Unitarian clergyman he made a constant study of the New Testament as no other man of his age did, so that the words of the disciples became part and parcel of his daily life. These words are very largely of Anglo-Saxon origin, due to the wonderful work of the translators who gave us the King James version of the Scriptures.

As a young man I belonged to a literary society which included a Quaker in its membership. Whenever he got up to speak we all listened to his remarks with rapt attention, because we did not want to miss a single word. For a long time I could not understand why his remarks were so full of force and matchless beauty. In undertaking to solve the mystery, I asked him at one time to write out his remarks on a certain topic for publication. When I received the manuscript I discovered the secret. He used Anglo-Saxon words almost altogether and nine words out of every ten contained but one syllable. The words we derive from the Greek, Latin, French and other languages may be impressive in length and sonority, but for beauty of diction no words are so attractive and fascinating as the short crisp words which come to us from our mother tongue.

Because I have felt called upon from time to time to say some harsh things about the thoughtlessness of road officials and employees I wish to say that, so far this winter, the road forces have apparently handled the snow problem with much skill and thoroughness. I have gone out of the city in several directions during the past week and in all cases the pavements—and usually the through gravel roads—have been remarkably free from snow.

I realize that this is not a very good substitute for the matter I undertake to present each week under the heading of Out Around, but with the thermometer hovering around zero, as it did last Saturday, I did not feel very much like taking the time of my mercantile friends who are so busy in waiting on customers for Christmas goods.

E. A. Stowe.

Miss M. Fay, dealer in school supplies, groceries, candies, etc., at 932 Maffett street, Muskegon Heights, writes the Tradesman as follows: "Enclosed check for \$3, my subscription to the Tradesman, which is an ever welcome visitor and friend. Your Tradesman expresses beautiful thought, good business sense, and words of encouragement to all. Your week end trips are very interesting, and I sincerely hope they may continue for many more happy years."

WHAT THE DUB THINKS

Sex-Appeal.



We hear a lot now days about sex-appeal, mostly in the movies. The subject seems to be too new even for the dictionaries. Look-

ing it up we find both sex and appeal, but no key to the combination. Consequently what could a dub be expected to know about it? However, our curiosity got the better of our judgment and we started out to get the "low down" on it, as the saying goes.

Some writers claim it is a delicate subject to discuss, and judging from some of the serpentine subjects seen by this dub, we agree with them. Others claim the subject is too broad—most likely with some of the "over-stuffed" variety in mind.

Just what the term implies seems misty, although we infer it has something to do with long legs, short skirts, peekaboo waists and X-ray clothes in general, judging from the displays seen in department store windows and along the beaches.

Shieks, poets and pirates are said to possess it, but mostly, the female sex seem to have a monopoly on it. As far back as we can remember females have been appealing for something. As soon as they become old enough to want for anything, they start appealing and they have kept it up ever since, adopting any device to take advantage of man. They have appealed for about everything a man has, including his trousers, even adopting his suspenders for evening dress. They appealed for the vote with the idea of legalizing the appeal.

About the first authentic record we have of "sex-appeal" was when Eve pulled it on Adam with a big "red appeal," later adopting the fig leaf appeal, which is coming back. Then after getting Adam in bad, she tried to crawl out of it by laying it to the snake appeal—just like a woman.

Pharaoh's daughter must have discovered the art long before she discovered Moses, and the seven virgins, or at least six of them, apparently expected to get away with it, for only one of them pulled in at a filling station before starting out.

Later on came the "liquid appeal"—shedding tears like a leaky radiator. Then they combed their hair down over the "eyevory," and cut it straight across down to the eyebrows—the "bang appeal." As they became older they wore two long curls—not their own—down over the left shoulder. They used to wear things in their hair called rats to make it bulge out; in fact, they wore numerous devices to make themselves bulge, with appeal.

The single ones can't resort to the verbal appeal, so they adopt the visual appeal—in other words, give you an eye full. You see them with a big cotton posy nailed to the left shoulder; rolling their sox; wearing kewpies on their garters—the windy day appeal. A hank of hair over one eye; whiskerless eyelids and purple eyes all have their various appeals. Bobbed hair came as a last appeal, but it became so common that now only the hairless Mexi-

can dog cut gets it over. Then there is the "Dianna slouch," the Hula Hula gait, the henna hair and turpitude appeal. Last, but not least comes the cannibalistic skirt—you have probably read all about it. Each year brings out a new crop of appeals, of one sort or another.

Of course, having the monopoly of the appeal, they never appeal to each other, but always to the opposite sex. Man has always experienced the heavy end of the appeal. Samson lost his hair by the "Delilah appeal."

I asked father about it. He said mother had the "strong appeal," always with the mop or the broom, especially when he came in from bedding down the stock without changing his clothes—claimed he made the place smell like a bull pen. She pulled the "rolling pin appeal" only once and that was the night he joined the Eagles. They served cherry bounce along with other refreshments and all he can recall is that before reaching the house he thought to facilitate getting quietly to bed by removing his boots and his trousers, and she saw him first.

Mother said that no present day sex-appeal, as she understands it, would ever have wheedled \$3 out of father for a new hat in her day—it required action—but then father always was a dub anyway.

Grandfather says he never even heard of it, but it might have been used in his time in the old games of "Snap-and-catchum," "Drop the handkerchief," "Pussy wants a corner," played at church socials, where all the boys got a chance to kiss the wife of the new preacher.

Man has never been strong on appeals. They wore whiskers, in the early days, and what they wanted they went after, cave fashion. Whiskers have always had a certain appeal—the donegals, sideburns, spinach, the imperial and the waxed moustache all had their sex-appeal. At the present day about all there is left for the young man is the one-piece moustache and the glassene hair. Older men must resort to the "throwing the bull appeal."

Anyway, after giving the subject the "low down," the "once over," and the "get-out-and-get-under," a common dub just naturally reaches the conclusion that the whole thing is just appeal sauce.

The Dub.

Christmas Day.

To-day the whole Christian world prostrates itself in adoration around the crib of Bethlehem and rehearses in accents of love a history which precedes all time and will endure throughout eternity. As if by an instinct of our higher, spiritual nature, there wells up from the depths of our hearts, emotions which challenge the power of human expression. We seem to be lifted out of the sphere of natural endeavor to put on a new life and to stretch forward in desire to a blessedness which, though not palpable, is eminently real. Cardinal Gibbons.

H. L. Harris, produce, celery, etc., dealer of Newberry, renews his subscription to the Tradesman and says: "We could not get along without it."

SHOE MARKET

Banks Help Sell Children's Shoes.

One of the surest ways to find favor with children is to give them some little gift from time to time when they are in your store. And if you want to find equal favor with the fathers and mothers make your gifts practical!

Did you ever think of using small savings banks as an advertising idea. Small banks similar to those used by banking institutions to encourage savings can be secured at a comparatively small cost, imprinted with your name or advertisement.

The best of these are the banks that can only be unlocked with a key which you retain at the store. This makes it necessary for the child to bring the bank to the store to be opened.

Suppose you called your banks Shoe Savings Banks and advertised them as such. You could well offer to loan such a bank to every child who would come to the store with his or her parents. Note that we said "loan" not give. Your bank will be treated with more respect if you put over the idea that it is merely loaned.

In giving out the banks, and in your advertising of them you should make it clear that you will gladly unlock the bank at any time it is brought in, providing the owner is accompanied by a parent. Now for the part of the plan which enables you to get some tangible return.

Advertise that whenever a pair of children's shoes are purchased with the money saved in one of your banks you will add 10 per cent. to the amount in the bank at the time it is opened. Thus, if a child brings in a bank with \$3.50 in it, and then buys a pair of shoes you will add 35 cents to the sum—or deduct it from the purchase price of the shoes as you prefer.

If you have a good, trade-building line of children's shoes to back up an offer of this kind you will find many parents will heartily approve of your banks and will encourage their children to save their pennies in them against the day when another new pair of shoes is necessary.

This idea will be a success entirely in proportion to the energy you devote to advertising it, and explaining it to parents in your store. If you don't want to go to the expense of advertising it, and giving out banks broadcast you could limit your offer to those who come to the store to buy. This would be a slower method of getting your banks in use, but would insure a greater number of them being actually used in the way that would benefit you most.

What Do Your Customers Think?

Some time ago we suggested the advisability of occasionally making an effort to find out just what your customers really thought about you and your store.

Now as the year draws near its close and the holiday season approaches is a good time to make such an investigation. The only way to get the real truth from your customers is to permit them to criticize anonymously. Prepare a number of questions, the

answers to which will give you an insight into public opinion of your store. Have these questions printed on a return postcard, and mail this card to your customers with a letter asking for their criticisms and suggestions. Do not provide any space on the card for the sender to sign a name; make it plain in your letter that since the cards are not signed customers are free to say what they really think.

Possibly you will want to ask about your service, or the treatment of customers by your selling force. Possibly you are in doubt about whether your merchandise lines are exactly what the community wants. Whatever your doubts, don't hesitate to ask for candid opinions. You'll get some you won't like—but on the other hand you'll receive some bouquets as well.

Try This To Test Demand For Men's Boots.

At the convention of the Southwestern Shoe Retailers' Association in St. Louis last week we were impressed by a merchant from Texas, and by another from Little Rock, Arkansas, that they were this year selling more men's high shoes than for several years past.

It appears that in both instances the sale of men's boots had been stimulated because these merchants had the good merchandising sense to display them well favored in the center of their windows. The response to their suggestion was almost immediate and has continued since they showed boots several weeks ago.

The boots were not made of heavy leather, but of medium lightweight calfskin, and medium weight single soles, made over popular selling lasts.

The plan is one that any merchant can test for himself. It costs nothing. It may help to increase the sales of pairs, especially to young men, who in the cases cited, had previously worn "doggy" oxfords.

The plan is a simple one to put into operation.

Try it!

Some Innovations.

There will be at least two innovations in the conduct of the coming National Shoe Retailers' Association convention in Chicago, January 4, 5, 6 and 7: in the convention sessions and the style revue. It will be interesting to watch the results of the change in policy in these matters.

The convention sessions will be held at the luncheon hour rather than at stated periods mornings and afternoons, as has been the custom in past years.

The style revue will this year be devoted to the presentation of footwear effects by retailers, on their own models, rather than to the exhibit of manufacturers' fashions.

Twenty representative retailers from as many geographical sections, will portray the designs, materials, colors and lasts that typify the style range, trend and inclination of their respective localities. In addition, the leading Chicago shoe merchants will put on a special showing of the fashions that prevail, or tend to prevail in the great convention city.

Resort To Radio Advertising.

The Wagoner Marsh Shoe Co., Inc., with retail stores in Akron and Canton, is going after business through the medium of radio broadcasting. This company of shoe store operators, widely known through Eastern Ohio, have both a half hour each Monday night from 8:30 to 9 from Station WADC, and a half hour's popular program is put on the air each Monday night.

The company in its advertisements on Sunday, announces the artists and their program for the Monday night concert. Much interest has been manifested in the Wagoner-Marsh weekly program and the officials of the company say it is money well spent.

It is the most expensive form of advertising attempted by any retail shoe concern in this section of the country and the only firm known to have adopted this medium to make known the fact that it sells shoes.

Novelty Trend Is Dominant.

Wholesalers in apparel and textile lines agree on one outstanding feature of Spring merchandising—the undiminished strength of the novelty trend in pattern, color and design. This is the basic characteristic in lines of merchandise from men's neckwear to women's shoes. It is held to be a direct reflection of consumer tastes, as neither manufacturers nor retailers are desirous of having novelties and fancies so dominant as to shut out nearly everything of a staple character. Leading wholesalers also see no evidence of any departure from hand-to-mouth buying by retailers. By some the novelty trend is considered a strong contributing factor to the continuance of such buying. Retailers are unwilling to place forward orders for fancy patterned and novelty merchandise in which the risk of loss, because of quick changes, is substantial.

Early Interest in New Colors.

Some of the stores that feature smart shoes for women are already beginning to receive calls for colored footwear, and although the public is not informed as to the names of the spring colors, it is evident that women who follow the style trend closely are aware that it is to be a colorful season. Calls for blond are not infrequent, and already the lighter shades of tan, both in plain leather and imitation alligator, are selling quite well.

Some stores are showing such colors as Spanish raisin and midnight blue, together, of course, with chanel red, and all of these shades are fairly popular with that class of customers that demands the most advanced styles.

The Christmas Tree.

The Christmas tree is in our yard, As green as green can be; It's standing straight and tall and trim— A lovely sight to see.

The snow is heaped around the base: It's on the branches, too. You'd surely think that Christmas tree Was in the place it grew.

Yet it's the one we had inside, All decked with tinsel gay, Glass balls, bright lights, and other things, For our last Christmas day.

We like to see our tree out there; We're very fond of it; The birds enjoy it, too, and on The branches often sit.

Mary L. T. Tufts.

EASY PROFITS

You will find in the numerous items such as Shoe Polish, Laces, Insoles, Arch Supports, Foot Remedies.

Our complete stock is at your command.

BEN KRAUSE COMPANY

20 S. Ionia Ave.

GRAND RAPIDS, MICHIGAN

FOR YOU JOHN COMER

A black blucher oxford with wave tip, top sole, harness stitching and flanged heel. Uppers of winter weight calf.

The top sole will protect you against rain and slush and it's the last word in style.

Ask your dealer for Style 983. He can get you a pair from stock Nov. 1st. The price will be five dollars at retail.



HEROLD-BERTSCH SHOE COMPANY

Manufacturers Since 1892

Grand Rapids, Michigan

Henry Smith Floral Co., Inc.

32 Monroe Ave.

GRAND RAPIDS, MICHIGAN

PHONES: Citizens 65173, Bell Main 173



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 Mfg. Co., Sidney, Ohio

TAKING INVENTORY

Ask about our way. Barlow Bros., Grand Rapids, Mich.

Joys of Christmas Time.

Grandville, Dec. 21—We are approaching the end of the year.

In olden times Christmas bells rang out adown the forest roads, across expansive glare of ice to the creak of the sleigh and the ring of the skater's steel-clad feet. All gone now, however. New scenes, new thoughts, new aspirations thrill the breast of the old and young on and near to Christmas Day.

The Christ Child had His worshippers even in the dense confines of the great pine forests that lined our rivers and lakes, and the celebrants of that time had their joys, their Christmas trees, their school exhibitions wherein Christmas was duly celebrated.

Sometimes to the tune of the fiddle and the dulcimer, at other times to the ring of jingling bells across the wastes of snow. It was pleasant then, on Christmas Eve to go after your best girl with bay Billy attached to the green cutter. Snugly tucking her in you set the nose of Billy toward the pine-crowned hills of the river, and went hotfooting down into the depths of the majestic pine forest.

The moon glided above the treetops and shone in long, mellow streams of silver light athwart the road which creaked with the cross of steel-shod runners, the solemn silence of the woods holding two souls in a clasp of silent delight. At the end of that ride what?

Sometimes a merry dance in some woodsman's home, mayhap a halt at the door of a wayside inn, where a steaming supper awaited the forest travelers. It was all glorious, and a happy time. You old fellow who mayhap had lately returned from the great war for the Union, enjoyed to the top of your bent that moonlight Christmas ride under the swaying pines, across the brilliant diamonds of snow.

Christmas was even more a day for celebrating than the Fourth of July. A backwoods boy who had not his Sally or Jane to give a Christmas sleighride, and a hot oyster supper before the return, was a poor stick indeed.

Those old time Christmas outings are gone so far into the dim distance as to seem but figments of a long ago dream.

The present day Christmas joys are of altogether different makeup. Society is of an altogether different type. In fact it is doubtful if what was a pleasure in that long gone time would not to-day prove very tame and uninteresting to our modern youth. It is well that this is so no doubt. We are ever progressing, and to stand still in our manner of celebrating the birthday of the Redeemer would mark us as a decadent nation. Despite this fact, however, the old timer cannot look back without a sigh of regret for good old times which made the heart of youth abound in glad thrills as no present day doings can bring about.

Then there was Christmas Eve on the old millpond whose icy surface extended for a mile between two towering forest clad bluffs, and whose surface was often the best skating ground to be had in any part of the lumber country.

Christmas was a great day for the schools and the teachers and pupils. Always a Christmas tree and a speaking contest, after which the younger portion of the community adourned to the millpond, skates and partners on hand to engage in the sports of the season.

Great bonfires prepared for on the previous day were set ablaze, illuminating the white glare of ice far up between the wooded hills, sending long shadows athwart the hillsides, and even into the ice field itself.

With best girl seated on a boom log, or mayhap a block of wood brought for the purpose, our knight of the pine woods knelt at her feet and with

glowing cheeks and tingling fingers, fastened the skates to the trim foot of the one he loved the best.

Love matches were often made there under the shining moon, the flap and flare of the bonfires, as the gay couples glided across the bosom of the pond to the music of their own heart beats.

Christmas among the pines was surely a delightful holiday. Dobbin then was in his element and entered into the sports of his driver with a zest that not the swiftest automobile can stir up to-day.

It is doubtful if a plentiful supply of snow is as kindly greeted to-day as in old lumbering days, when a long, white winter spelled success for the many loggers who eked out an existence among the white pines of Michigan.

An "open winter" was a dread. Luckily there were few of these, so that success in lumbering operations was the rule and not the exception. One man who had made many successful ventures into jobbing in the woods, lined his pockets one spring when, after a snowless winter, he took the job of barking several million feet of logs at a trucking price. Immediately after the contract was cinched there came snow, followed by nearly six weeks of sleighing, enough in fact so that the contractor put every log to the river on sleighs.

Christmas time in the then as well as now should be the happiest season of the year. The giving and receiving of presents is a pleasing matter in itself, and the reuniting of families separated for the rest of the year, brings joys innumerable.

The little folks certainly enjoy the visits of Santa Claus. What adult does not take pleasure in helping on the delusion of Kris Kringle's visits down the chimney, his vast escapades with cutter and reindeer, his ever ready willingness to make good boys and girls happy by filling their stockings to the very top with toys and good things to wear. Old Timer.

At Christmas.

Give me not a great mansion filled by many voices, babbling through the sacred hours; served by an army of retainers conspiring to deprive me of even one moment of peace and quiet; built on worry, and doubt, and lavish expenditure.

Give me not a place so hollow and empty and gaunt of all the real riches, however embellished it shall be by the fine trappings of art and architecture, that it is a heaviness to turn my footsteps towards it.

Give me not a place that I hold at the sufferance of another, for I will not be content to live in another man's house no matter how much rent I pay, nor how exclusive it may seem to do so. I will not go into partnership with any other man on the roof that shelters my brood, nor will I allow any man to tell my loved ones when to go.

Give me rather a house which has mirth and gaiety in its lighter hours; contentment and quiet when they are so sorely needed to feed my soul and clothe my spirit. A house which has responded to my every mood and in the staunch weathering every storm, every crisis, every struggle earned at last that rare place in my heart, that dear affection, which will cause me to hold it only in the most sacred thought possible—Home!

You had better keep your troubles to yourself. At least until you can find some one who is looking for trouble.

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FINANCIAL

More Than Half the Bank Deposits Savings.

Of the \$76,559,368 total deposits in the Grand Rapids banks, as of Oct. 8, \$45,124,632 or 54.5 per cent. were savings and certificates, \$28,566,973 or 37.4 per cent. were subject to check, leaving 8.1 per cent. for due to banks and various other classifications. It will be seen that the savings and certificates predominates by a substantial majority. This condition is not confined to Grand Rapids. It obtains in most other thrifty prosperous industrial towns. Here as elsewhere the banks encourage the weekly contribution from the pay envelope and cultivate those who lay something by. And the National banks are just as cordial toward savings as the State banks. It is a tradition in banking circles, however, that not always was this the attitude of the Nationals. As the story goes, if a man dropped in with a dollar or two to put away, the old First National from one corner and the old City National from another would jerk a thumb in the direction of the Grand Rapids Savings, at that time "on the square," and send him away. Who started the Nationals on the trail of the saver is not a matter of record, but it is said to have been Wm. H. Anderson. He was cashier of the old Fourth National Bank, then at Monroe avenue and Lyon street, and it hurt his feelings to send a dollar away. He opened a window for savings and soon this new department was doing a thriving business. It did not take the other banks long to find out about it and they fell into line without delay, with savings books and all, and any amount welcome from a dime up.

In one way the National banks still maintain their old high hat attitude toward savings deposits. In their published statements "savings deposits" are never mentioned. This item is carefully camouflaged as "time deposits subject to reserve," and as "other time deposits." Bankers, of course, know what this means, but the general public, reading the statements, would never suspect that the Nationals accepted other than the commercial dollar. And then they miss some good advertising, or at least the opportunity for it.

The banks are re-organizing their Christmas clubs for the new year and everybody is joining up or ought to. The distribution this year was around \$1,250,000 and, judging by the rate of increase in the past, it is predicted the amount next year will be a quarter or a half million more. The idea of the Christmas clubs is to distribute the high cost of the holiday season over the entire year by a regular pay day contribution at the cashier's window. In practice the plan serves a very useful purpose and, in addition, as a sort of by product, it is one of the finest developers of the habit of regular saving that could be devised. After a few months of Christmas clubbing, putting something in the bank each week becomes almost automatic.

The Christmas club idea has many applications other than the name implies. It is popular for the financing

of summer vacations and excursions, and in many instances the principle is adopted without the formality of a club for meeting certain expenses. A frequent instance is the man who bunches his taxes, life insurance and coal bill and makes a weekly deposit against them. And then there is the man who figures how long his automobile will last and has his own little Christmas club for a new car. All of which is in line with orderly living and the practice of thrift and therefore to be encouraged.

In the matter of savings the Grand Rapids banks pride themselves on their solidity and are fully justified in so doing; they claim the giving of service and courtesy and nobody will argue this. Occasionally we hear of their enterprise. But, really, are the Grand Rapids banks any more enterprising in the matter of deposits than they were twenty or thirty or forty years ago? The banks do more advertising and they have branches easy of access, as well as the main offices, but are they offering any new inducements? War financing brought out several new ideas in financing; did the banks take any of these ideas to heart and adopt them? Through the post-office they sold savings certificates at around \$81.75 which with interest compounding at 4 1/4 per cent. would mature at \$100 in five years, and one season more than a million dollars of these were taken in Grand Rapids alone. The Government sold billions of dollars of coupon bonds in denominations as low as \$50 and Grand Rapids over subscribed the quotas in each of the five great drives. The Government did a fine job in popular education in savings certificates and coupon bonds, but the banks did nothing to follow it up. The building and loan associations, however, saw their opportunities. These associations are selling certificates at \$75 to compound at 5 per cent. in about six years at \$100. They are also selling \$100 certificates at par and semi-annually remit the interest at 5 per cent. And they are attracting a lot of savings money, too.

The annuals of the trust companies were held last week and were uneventful. No changes were made on the Grand Rapids Trust board and the board re-elected the old officers. The Michigan Trust Co. has several vacancies and did not fill them at this time. The vacancies include the deaths of Frederick W. Stevens and Wm. Judson, the withdrawal of Governor-elect Fred W. Green, who wants to be free from business responsibilities during his term in office, and also of Frank T. Hulswit, who, it is understood, has sold his stock. The board will meet for organization in January. The bank annuals will be held Jan. 11. No important changes in directorates or organizations are in prospect.

In the Michigan Trust annual Henry Idema was re-elected, which recalls that he is the only member left of the original board elected in 1889, with Anton G. Hodenpyl, of New York, as the only other survivor. The original board members, beside Mr. Idema and Mr. Hodenpyl, were Lewis H. Withey, Willard Barnhart, Thos. D. Gilbert,

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We realize at all times, that it is the duty of this institution to do everything to conserve, protect and promote the interest of its patrons.

We solicit and accept patronage, fully cognizant of the trust which is reposed in our own judgment and integrity.

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Feel At Home"

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EARL C. JOHNSON, Vice President
ORRIN B. DAVENPORT, Asst. Cashier
HARRY J. PROCTER, Asst. Cashier
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TONY NOORDEWIER, Asst. Cashier

OLDEST SAVINGS BANK IN WESTERN MICHIGAN

Darwin D. Cody, Julius Houseman, Alfred D. Rathbone, Harvey J. Hollister, Daniel H. Waters, James M. Barnett, Wm. Sears, Chas. Fox, T. Stewart White, Robt. B. Woodcock, Noyes L. Avery, S. B. Jenks, John W. Champlin, W. W. Cummer, of Cadillac, E. Golden Filer, of Manistee, and Chas. H. Hackley, of Muskegon. In making up the board all the local banks were given representation and it was expected that from all of them business would be secured.

Where Will American Light and Traction Land?

The American Light & Traction Co., an investment favorite and with large holdings, both preferred and common, in Grand Rapids, appears to be an orphan. At the special meeting of stockholders Dec. 8, the management's plan was rejected for an issue of 6½ per cent. prior preferred, non-voting stock, callable at 115, to take the place of the old 6 per cent. non-callable preferred, with full voting powers. It is almost unprecedented in corporation circles for such a thing to happen to an official plan and it seems to indicate that the present management has lost control and, ordinarily, would forecast radical changes. The company's annual in January will be of more than usual interest.

Since the death of Emerson McMillan, founder of the company, four or five years ago, the company has lacked a dominant, acknowledged head. He and his family held about 10 per cent. of the common stock and had large holdings of the preferred. Estate representation was not the same as the personal touch. Besides, the time came when the estate for settlement purposes had to unload. The company was one of the oldest in the country and exceedingly rich in resources, and other similar companies began looking at it with appraising eyes. The McMillan common stock interests were finally purchased by Frank T. Hulswit, representing the United Light & Power Co. The purchase price, it is said, was around 145 at a time when the market quotation on the stock was 120 to 130. With this as a start the United Light & Power interests began buying, with a view to gaining control. Other interests, said to be the North American Co. and the United Gas Improvement, also entered the field. With this competition the quotation rapidly advanced and last spring reached 260@270. Then came the market smash and with a let up in the buying for control the quotation dropped back to around 200. The United Light & Power buying, however, had concentrated a sufficient holding to give that interest three or four members of the board—not a majority, but enough to represent a dominating influence. This dominating influence, it is said, conceived the plan of issuing prior preferred non-voting stock with a slightly higher dividend rate and the retirement of the old preferred with its voting power. Since the plan was put forth there has been much trading in the stock, with consequent bidding up of the price, and this, undoubtedly, represented rival buying for the control. The common stock advanced from around 200 to above

240, and the preferred from about 105 to 132, the latter an unprecedented high mark. The result of the special meeting indicates the defeat of the United Light & Power interest, but whether the opposition is together on anything more than against the United does not appear. If the opposition represents more than one interest the big fight for control and possible merger with some other company is still to come.

The Grand Rapids interests, it is said, have been taking advantage of the fight for control to unload and this is especially true of the 6 per cent. preferred stock. Bids up to 132 lead many holders to let go. Some of them, it is said, have put their money in the bank to wait for the quotations to drop back to old and normal levels. The preferred has already eased back to around 115 and those who sold at 125 to 132 can already buy back at a substantial profit—that is, if they can get their orders filled.

The fight for control is still on. The Dec. 8 meeting was the first round. It is certain so rich a property as the American Light & Traction will not long be left an orphan, but who will get it is a question yet to be settled.

Grand Rapids Savings Bank.

E. G. D. Holden and Marcus W. Bates (partners) were engaged in the business of selling fire insurance previous to and during the year 1870. Mr. Holden was also employed as an adjuster of losses sustained by corporations the firm represented. A small store in the rear section of the McReynolds building (Southeast corner of Lyon street and Monroe avenue) formerly occupied by the postoffice, was leased and the firm added banking to their business under the name and title of the Grand Rapids Savings Bank. Mr. Bates carried on the office business of the insurance branch and served customers of the bank as well. Several years later the banking business was taken over by a corporation organized for the purpose and Messrs. Holden and Bates retired. The bank found larger quarters and the former location was promptly leased by Dr. L. Latourette, who had been engaged in the operation of a woolen mill and in banking as a private individual at Fenton, Mich. Latourette had served the Genesee district as a Senator in the State Legislature and was recognized as a power in business, church and social circles. Frank R. Alderman, a capable young banker, was engaged as cashier and Latourette opened a private bank with impressive announcements published in the newspapers. To further impress the public Latourette spread over the base of large show windows stacks of silver and gold, also greenbacks of all denominations. Many citizens opened accounts and the banker seemed to be prospering. The panic of 1873 struck the banker a fatal blow and a receiver in bankruptcy took charge of the assets. Finally the creditors were paid 10 per cent. of their claims and Latourette received a discharge from the Federal court. Among the depositors who suffered loss was the Union Benevolent Association, a charitable institution. Arthur S. White.

\$30,000. Sebring, Fla., 6% Improvement bonds due
\$ 9,000. Sept. 15, 1927
10,000. Sept. 15, 1928
11,000. Sept. 15, 1929
denomination \$1,000., principal and semi-annual
interest payable New York City.

FINANCIAL STATEMENT	
Assessed Valuation	\$19,000,000.
Total Debt	2,396,000.
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Less Self-Liquidating Debt	1,244,000.
Leaving Net Debt	1,769,000.

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References: Any Bank or Chamber of Commerce of Battle Creek, Mich., or this paper.

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Growth in Commercial Loans Reflects Sound Trade Expansion.

The 1926 growth in commercial loans is a subject on which the Federal Reserve Board throws interesting light in its December bulletin now ready for distribution. Notwithstanding a decline this year in the volume of brokers' loans and of security loans as a whole the aggregate of member bank credit reached this fall the highest level in history. This growth in bank credit is explained by an increase in commercial loans which for the year has amounted to roughly \$300,000,000 for the member banks in leading cities as against an increase of \$250,000,000 last year and \$225,000,000 for the year before.

In certain circumstances such an unprecedented expansion in commercial loans might give alarm but, as the Board itself emphasizes, the increase in this instance has occurred "during a year characterized by a noteworthy growth in the volume of industrial production and a substantial level of trade activity, though at a declining level of prices." The Board goes on to say that "the additional credit has not been used, so far as available evidence indicates, for the purpose of financing larger inventories, since there has been little increase for the year in the stocks of merchandise held by producers and middlemen."

Here of course is the heart of the matter for too often in the past an expansion in commercial loans has reflected dangerous speculation in commodities for which sooner or later the participants suffer dearly. It was just such a venture that led to trouble in 1920. In the present year, on the contrary, "the efficiency of the transportation system, assuring the producers and dealers of prompt deliveries, and the cautious attitude induced in part by the downward trend of prices, appear to have encouraged them to continue their policy of so-called hand-to-mouth buying, which has prevailed during the past few years."

Unquestionably the persistent decline in wholesale commodity prices over the world during the last two years has been the effective force that the country needed to keep it on a hand-to-mouth basis as much as anything. Usually a falling price level is looked upon as a handicap to good business but in preventing an artificial expansion in speculation the moderate recession of the last year in particular has left industry perhaps in a better position than it would have been if stimulated by a rising price level.

Paul Willard Garrett.

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1927 Forecasts Reveal General Faith in Business.

What the prophets say about prospects for the new year will be read with more than ordinary interest in coming weeks since the movement of business to fresh peaks always raises a question of the future. With the general volume of business approximately 6 per cent. larger than the previous record for 1925, corporate profits, it now appears, will run 27 per cent. higher for a selected and representative list of outstanding industrial

companies. That is a much better showing than was anticipated a year ago when, it may be remembered, the forecast for 1926 expressed confidence in the performance of industry during the first three or possibly six months but not so much faith in what might happen during the last half of the year.

It is far too early to draw any general conclusion but the early forecasts for 1927, of which a number have already been printed, reveal a confidence in the position of business that perhaps surpasses the expectations of most people. No less reliable an authority than the Secretary of the Treasury, Mr. Mellon, said in his annual report that "we can look for continued improvement abroad." He went out of his way to give assurances of the sound lines along which installment buying has been conducted for the most part, a practice that has, perhaps, given rise to wider differences of opinion than any other this year.

That the current statistics on trade reflect some contraction in industry everybody admits but that is not so surprising when account is taken of the high levels late in 1925 against which the present period is set in the comparison. It was not until the autumn of last year that the full momentum of the upturn in business had been developed, whereas during 1926 activity has been maintained at a high rate all year. All of the authorities who have expressed their views to date seem to be impressed with the fact that the present prosperity has been built upon a solid foundation. This firm belief makes them less fearful of a sudden break than usually is entertained after so long a period of good times.

It has often been said that any fool in business can make money so long as commodity prices are rising, for the advancing price scale then offsets bad management and automatically creates an artificial kind of wealth. In the present instance, of course, larger profits have been ground out by hard work against the handicap of an unfavorable price trend. Corporate profits for 1926 will go down in history as the largest heretofore attained for the country as a whole but prices nevertheless have been steadily falling the world over and in this country. Better management, the elimination of waste, greater productivity of labor and a sound financial structure are a few of the features that have helped in the process.

Paul Willard Garrett.

[Copyrighted, 1926.]

Favor Small Textile Designs.

Smaller designs in multi-colored effects are favored in Spring lines of printed silk and cotton goods. Among the fabrics liked by early buyers are printed Celanese voiles, as well as sport fabrics in high shades made all of Celanese or of Celanese mixtures. Rayon alpacas with embroidered dots or small woven patterns are expected to sell very well in the high shades. Prices on these lines of wash goods are approximately 20 per cent. under those current on similar types of fabrics for the Spring season of 1926.

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SHINGLES
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Sidelights on Happenings in Northern Florida.

St. Augustine, Dec. 15—I went around and called on all the parties we mentioned in the Tradesman of Dec. 8 and all were very much pleased with the write up. The Petoskey parties said they would be glad to have the home folks see this and thereby hear from them. I left one copy at the Chamber of Commerce booth. The parties in charge there are very obliging and I tell you they are kept busy imparting all kinds of information.

W. A. Dixon, a representative and salesman of the Fleischmann Co., of Jacksonville, passes through here three times a week en route to Palatka and Gainesville and since I am here I have made it a practice to meet him every time he waits on the local trade and to get my three cakes of Fleischmann yeast per day from him for my health.

The old slave market place in the center of the city is now used as an amusement place, free of charge. There is a fountain of youth and it is well patronized by old and young. The local, as well as the tourist folks sit around and play checkers, dominoes, etc. The ones who are able to pitch horse shoes and a great number like myself just sit or stand around and think what they were able to do in the past.

H. R. Newcomb, Vice-President of the Fleischmann Co., who attended the opening of the Dorsey bakery, at Jacksonville, came over here with Mrs. Newcomb to spend the afternoon with me. I enjoyed their visit very much. We had luncheon at the Hotel Bennett and then took a ride to the fountain of youth, the orange grove, Fort Marion, the old city gates, the oldest house, and over the bridge to the alligator farm at Anastagiala, where 6,000 gators from the age of four weeks to 300 years, can be seen. On my last visit there, two years ago, I took some very good pictures of the various groups of animals there which pleased the proprietor of the alligator farm very much.

Five points in the merchandising of bakers' products were brought out in a talk before retail bakers of Jacksonville and surrounding towns by Hy W. Burton, representative of Fleischmann's Yeast Co., last night at the Carling Hotel.

The talk was illustrated with motion pictures which depicted by plot and characters how sales may be increased in a shop by the application of these five points.

These points, Mr. Burton said are the quality of the product, appearance of the store, both exterior and interior, psychological appeal to the customer, personality of the sales person and attractiveness of the product. The latter is most important, he indicated, since the best article in the world will not sell unless it is advertised properly.

During the showing of the film, Mr. Burton gave his talk, pointing out how simple a matter it is for the baker to provide the housewife with a wide variety of baked goods by the use of a recently perfected formula by which a baker can more easily make up quality products such as coffee cake, cinnamon buns, form cake and other products.

He also brought out the fact that women are rapidly giving up home baking and are becoming more and more dependent upon the baker for bread and sweet goods. He said that the baker's future lies in giving the housewife both quality and variety which, he said, any baker can now easily do and which all progressive bakers are doing. L. Winternitz.

Getting the Right Viewpoint on Conservation.

Written for the Tradesman.

Two of the later news items are of considerable interest to all progressive people.

Under date of Dec. 4 we find that Lieut. Governor-elect Luren Dickinson proposes that there shall be a new Senate Committee to handle bills relating to the conservation of the natural resources of the State, leaving fish and game to another committee. This is a proper recognition of the need for a very definite study of land conservation and that it is desirable to have the time of one committee set apart for that purpose.

Under date of Dec. 11 we learn that Governor-elect Fred Green, while in Washington, was conferring with the U. S. Forest Service leaders on the general subject of conservation and a new director to take the place of John Baird. The stage is being set for a change of scene. It portends the introduction of a trained leader in conjunction with a keen search by the Legislature for a thorough and comprehensive plan and course of action that shall lead us actually forward.

It seems like the preparation for adequate utilization of all our natural resources; to mean more of State forests and more of forested parks and recreation grounds on State land; in all ways planning for development of that State land to benefit all people throughout coming generations.

As outlined by Col. Greeley, "State forests should be created in every section and be identified with its local problems of fire hazard, of timber growth and of provision for future needs." He says the care of public forests will prove the key to progress.

We can begin to understand that these ideas have vital connection with our land problem. And as we take stock of the progress we want to make, we can see that such ideas, carried into decisive action, will mean real progress.

There is a threefold need and use for State forests.

From French experience we find that State forests are the only sure source of high grade timber essential for exacting industrial and construction use.

As a State having great recreational development, we need and have much use for all the forest and forest park extensions that it is possible for the State to establish.

The third item is shown by our need for State forests as demonstrative object lessons of great help to private owners in confident progress of private forestry. That has been French experience and all the facts we know point to the application of that principle to our situation.

The various facts that have lately been presented and the thoughtful consideration centered on this conservation problem begin to show that the right viewpoint is coming into prominence and will be an aid in the sure solution. Frederick Wheeler, Vice-Pres. Michigan Forestry Ass'n.

The Secret of Christmas.

It's not the things we get—oh, no!
That make our Christmas glad;
Though gifts be rich and beautiful,
The best we've ever had.

It's not the things we get that count,
Or make the day complete;
You'll find the things you gave away
Are what make Christmas sweet!
Marjorie Dillon.

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THE CHRISTMAS SPLENDOR.

It Stands Unique and Unapproachable in Human Annals.

Once again we are in the light and glow and beauty of the Christmas story. Teeming as it does with upper-world disclosures, once again we must enquire after its inward meaning; for, surely, it contains a meaning we never weary of. Unquestionably, it is the fountain of a perennial freshness to mankind. What other story is so eagerly told and retold by the human heart? What other story has in it so much of hope and joy and gladness? What other story so ravishes the heart of childhood? What other story gives such raptures to the visions of age? What other story gathers all peoples, of all climes, and of all conditions, within its vast and tender heart, making them all rejoice with joy unspeakable and full of glory? Of course, there is no other. Our Christian Christmas message stands solitary, unique, unapproachable in human annals.

My subject is, "The Christmas Splendor." Like the splendor of the sun, the Christmas splendor is everywhere. I want us to gather a few of its beams into our own hearts to-day.

Consider, first, the Beam of Spiritual Interrogation: "Where is He that is born King of the Jews?" There is something in the question which is older than the sun, more ancient than the stars. In point of fact, it was asked nearly two thousand years ago. It might as well have been asked ten thousand ages ago. For it is an ageless question because it contains an ageless hope. Originally planted deep in humanity's heart, it is still a fresh question on humanity's lips. "Where is He that is born King of the Jews?"—King of the cycles, King of the nations, King of the heavens? It is the age-in and age-out cry of the travailing earth and universe.

For example, is it not the mute, unlanguageed question of the animal creation? Reading the Christmas story, one is more and more impressed with this fact: The Virgin Mother laid her first-born Son in a manger. It seems that God was not content simply to condescend to the level of our fallen humanity. He wanted, also, to get in beneath the sub-human and raise it to higher planes of being. He wanted the glow of His incarnate glory to illumine the dumb darkness of the lower orders of creation. Certain it is that, since Christ was born in a manger, even animals have become subjects of a human kindness they never knew before. It is not the least of the glories of the twentieth century that our under-neighbors are more kindly dealt with than in former times. Societies for the prevention of cruelty to animals are carrying forward a work definitely begun in the manger-cradle of incarnate Deity. So does the voiceless longing of the animal world find expression in this comprehensive question: "Where is He that is born King of the Jews?"

Coming up into the human sphere, every phase and feature of our life is lighted up by the Incarnation. First of all, it lends a meaningful glow to

the grow of motherhood. Sometimes we men, in thinking of our mothers, wonder why it is that our thoughts flow right on and on, symphony-like, until we find ourselves bowed in the worship of God. May we never lose that wonder! To do so is a sure proof of spiritual declension. Yet I venture to think that this wonder is not altogether inexplicable. When we think of our mothers, why is it we feel that God is inexpressibly near? Here is a partial answer to that question: It is because motherhood is one of the tender eyes of God. God looks through motherhood into our inmost hearts. If we are true to our humanity, looking deep into their dear faces, we behold the transparent light and glory of the Divine. Benjamin West said the kiss of his mother made him a painter. Was it not, rather, God's kiss behind his mother's kiss which caused Benjamin West to utter this noble sentiment? For upon the sacred lips of motherhood there is this radiant beam of spiritual interrogation: "Where is He that is born King of the Jews?"

Moreover, this is the question of childhood. Surely, it must have been upon the crimson lips of the innocents so cruelly slaughtered by Herod. How the heart of the Eternal must have ached when His entrance into the world as a little child caused the murder of little children! The wail of every mother's heart found an echoing sob in the heart of God. But, thank Heaven, from that black-bright hour, it has grown increasingly more difficult to practice cruelty toward childhood. And because that hour has struck, the hour is coming when heartless neglect of children will vanish from the earth. Then we shall no longer fail to give our little ones the opportunity of becoming all-around, full-toned Christian men and women. We shall insist upon the trinal development of body, mind and spirit. Christianity, let it be emphasized, holds no brief for fractional men and women. It opens the road to completeness, to Christlike perfection. As a thinker says: "We are just waking up to the value of town-planning. And we shall by-and-by be awake to something bigger still—to planning and building the manhood that is to dwell in the towns." A little child shall lead us into this noble task. For more and more little children will ask: "Where is He that is born King of the Jews?"

The Christmas splendor falls across the pathway of the toiler. Now we are all toilers. If we are not, we ought to be heartily ashamed of ourselves. For we have indeed tarnished the crown God set upon our manhood and womanhood. Let it be engraved in diamond-bright, spiritual characters on the tablets of our memories: God's advent angel passed over royal idlers in the palace and stood by shepherd's "abiding in the field and keeping watch over their flock by night."

Wise men, too, are wrapped in the spiritual mantle of the Christmas glory. Then they came from the East. Now they come from the four winds—East, West, North and South. Scholarship gladly reckons with the Yuletide fact. Otherwise, it drives itself into an intellectual museum. And what is that?

Why, just a place where mentally meatless dry bones rattle; just a place where deluded men vainly strive to look wise; just a place where mental icicles need to be shot through with warm, Christian sun-glow. Only Christ can create the true religious consciousness. And even Herbert Spencer tells us that the religious consciousness is unlike the ordinary consciousness. He says the religious consciousness has to do with that which is beyond the sphere of sense. He further affirms that the religious faculty is as normal as any other faculty.

Moreover, the Christmas splendor penetrates beyond the sub-human and the human. It extends on up into the extra-human—the angelic. Animals, men and angels—all are touched by the wonders of the advent. Did you ever think how differently different people reacted to the birth of our Lord? It caused Herod to knit his fierce brows more fiercely. It caused Herod to unloose his false tongue with serpent-like cunning. Obtaining a private audience with the Wise-men, he said: "Go and search out exactly concerning the young child; and when ye have found Him, bring me word, that I also may come and worship Him." Truly, here is not a woman, but an unkingly king, with "the serpent's tongue." But, observe, the very thing that troubled Herod made the angels sing; the very thing that clouded the ruler's brow begot a purer whiteness in angelic hearts of snow; the very thing that made a selfish soul grumble made God's oldest angels shout for holy, human joy!

"Where is He that is Born King of the Jews?" Oh, my friends, there can be but one dear and final answer: He is everywhere! He sympathizes with the dumb creatures. He is in motherhood-love. He aureoles the sweet faces of little children. He gives the toiler strength to bear his burden. He turns the mere scholar into a Wise-man. He floods angelic anthems with more golden melodies. Where is He? Everywhere! Look around, about, above, beneath you! Let us gloriously repeat the little girl's mistake over and over again. The skeptic had written: "God is nowhere." Spelling the words out, the child made them read: "God is now here!" And that, my friend, is the perpetual meaning of Christmas. God is everlastingly with us; for "God so loved the world that He gave His only begotten Son, that whosoever believeth on Him should not perish, but have everlasting life."

Frederick F. Shannon, D. D.

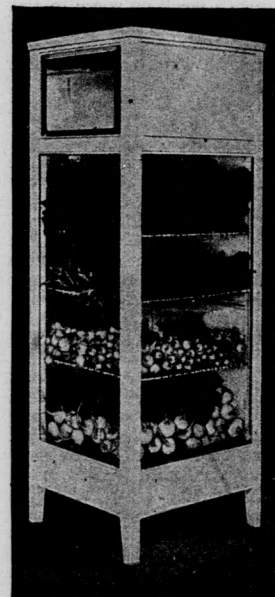
Leggings Coming Back.

Because of short skirts, leggings for women are coming back, according to the National Knitted Outerwear Association. So far these old-fashioned leg coverings are of leather or suede, but the association remarks that "no doubt many knitters are busy preparing a more colorful and extensive selection in their lines."

The way to health is in keeping the mind young by new and greater interest in each day.

Winter Vegetables Will Show a Profit When You Have a

Crystal



Vegetable Refrigerator

Heretofore the chief objection to handling green vegetables in the winter season has been that the average dealer did not have any place or method of keeping them to prevent spoilage. The Crystal Vegetable Refrigerator removes this difficulty. It preserves every bit of your stock in fine condition until it is all sold.

NOT A CENT OF LOSS From Spoilage

Ice is placed on a wire shelf at the top. As it melts the cold water and the cold air drop over the vegetables. The water washes them off and the cold air freshens them in a wonderful way. Your customers will want the goods when they see them in such fine condition.

SOLD BY JOBBING GROCERS and VEGETABLE WHOLESALEERS

Write to the factory for catalog and further particulars.

CRYSTAL REFRIGERATOR CO.
Fremont, Neb.

A COMPLETE LINE OF

Good Brooms

AT ATTRACTIVE PRICES

MICHIGAN EMPLOYMENT INSTITUTION for the BLIND
SAGINAW W. S., MICHIGAN

Christmas the Embodiment of Good Will Toward Men.

The first Christmas was ushered in with a proclamation of "good will toward men."

The thrilling story of Christmas is of a democratic good will seeking to bring to the whole world overwhelming joy. Divine democracy was strikingly declared. God willed to show the world that he cared for men as men, without any distinctions among them. That was the meaning of the manger. The manger was a lowly receptacle into which to place the Christmas gift. The Wise Men of the East coming to worship a new born ruler naturally sought for him at Herod's palace in Jerusalem. It seems incongruous that a Christmas constellation shone over a stable, that "songs of angels in the air, out on the hills" led Judean shepherds to one for whom there "was no room in the Inn," or that the gifts of the Magi were offered on bended knees to a sovereign in a manger. Yet the very manner of Christ's coming was an essential part of God's gift.

The choice of a manger was made by Providence. The manger was not a disgrace. It was not an insult offered the person of Jesus or his parents. It is not necessary to impute malice to anyone. The little town of Bethlehem had been celebrating Old Home Week. From far and wide, her former citizens had been gathered for this reunion. The innkeeper was driven frantic with "the thousand clamors of an inn." How was he to know who should be born that night? No reservations had been made for the holy pair. They came inconspicuously. The circumstances of Christ's birth were deliberately planned to declare a democratic disposition. In a palace there would have been no welcome for lowly shepherds.

We are not concerned with doctrinal interpretations of the significance of Christmas. The purpose of God was clearly "good will toward men." There is nothing complex in that. Christmas obviously means that God did not hate the world; that he never had hated the world; that he "so loved the world that he gave his only begotten son." The manger was God's device for such an expression of his disposition toward men as would forever overwhelmingly assure the world regarding the heart of its Creator.

The custom of giving gifts to one another at this season is proof that the essential meaning of Christmas is understood. The purpose of gifts is the creation of happiness. All over the world in these days millions of men and women and children are made happy celebrating Christmas. Christmas means happiness. Yet Christmas must still be a meaningless holiday unless it makes clear that in the manger was presented the proof of God's democratic good will toward men. The world needs a renaissance of joy. The summons of the great holiday is not superfluous. The celebration of the birthday of Jesus Christ should bring to the world the gladdest season of the year.

The Christmas event is fulfilling its purpose when it creates in us such broad outlook upon humanity, such

wideness of charity, such unselfish disposition, as was expressed in its great announcement of purpose: "Good will toward men." John Richelsen.

Balsiger Retires After Depleting the Treasury Surplus.

The news from Kansas City—the resignation of Secretary Balsiger of the National Retail Grocers—will be a cause of much speculation in grocery circles. It is important beyond its personal phases.

Mr. Balsiger's administration of the Association and its affairs has marked a new note in the retailers National organization. He had larger dreams for the Association and its place in the trade machinery than had any of his predecessors—perhaps than his colleagues in its management—and he sought to build a system based on these ambitions.

In some respects he succeeded; in others the retailers of the country were evidently not in step with him. He faced the task of financing this larger life and, knowing full well that the retailers with their measly 25c per capita assessment could not supply the sinews of war, he put the organization into business to make money by sundry—clap trap enterprises—food shows, advertising in the official bulletin, doubtful educational campaigns among retailers, associate memberships, etc.—all designed along lines of questionable activity of a grocery organization, but essentially drawing revenue from outsiders more than from retailers.

This was Balsiger's chief problem, rather than the regular activities of a trade association, and opinions will differ as to how well he succeeded. If the bulk of the trade feel that he did, probably the organization will continue those same larger phases of life; if not, it may be expected to retrench and resume the more tranquil life of the olden days.

Manufacturers and wholesalers, brokers and everyone else is anxious to see the retailers possessed of a strong and influential trade association of National character, capable of effective work without and within—constructive rather than partisan—co-operative rather than belligerent—seeking the betterment of food and its supplying, rather than merely promoting the material profit of the retailer.

In this respect the administration has at times lacked complete effectiveness, in the opinion of many, and Balsiger has naturally been the target of the criticism. His retirement may very likely prove a turning stone—at least a point where it may turn if the executive committee cares to do so. The crisis is the natural penalty of a personal administration. How the new secretary will pan out remains to be seen. Whether or not the big machinery set up at Kansas City will prevail or not is open to speculation. Whether or not the association will be a factor in trade circles is a wide-open issue of the hour.

A child is either cute or impudent according to whether it is your child or another's.

Listen and answer cautiously. Decide promptly.



Twelve months a year Postum pays you a profit. Not a fluctuating, seasonal profit—but a profit you can depend on from January to December.



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"The Flour the best cooks use."

Also our high quality specialties

Rowena Yes Ma'am Graham Rowena Pancake Flour
Rowena Golden G. Meal Rowena Buckwheat Compound
Rowena Whole Wheat Flour

Satisfaction guaranteed or money refunded.

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Grand Rapids, Michigan

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Important Announcement

Of The Extension of Goodrich Transit Service. Direct Into Grand Rapids, Via Holland, With a Fleet of Up-To-Date Trucks.

Better Than Express Service At Freight Rates. Your patronage is respectfully solicited via this line and also via our other connection, the G. R., G. H. and M. Ry.

Goodrich Transit Company

Office and Warehouse, 25-27 Market St.

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Importer

COFFEE AND TEAS

Coffee and peanut roasting for the trade.

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All Work Guaranteed By Over Thirty Years Experience.

337-39 Summer St., Grand Rapids.

DRY GOODS

Michigan Retail Dry Goods Association.
President—H. J. Mulrine—Battle Creek.
First Vice-President—F. E. Mills, Lansing.
Second Vice-President—G. R. Jackson, Flint.
Secretary-Treasurer—F. H. Nissly, Ypsilanti.
Manager—Jason E. Hammond, Lansing.

Preparing For the Annual Meeting in May.

Lansing, Dec. 21—The meeting of the President, First Vice-President and Manager, with several of the Lansing members of the Michigan Retail Dry Goods Association, was held in Lansing at the Hotel Olds. The call was made for the directors of the Association to attend, but inasmuch as they are in the midst of the holiday season, their attendance was not fully expected. The purpose of the meeting was to confer with George A. Fern, of Columbus, Ohio, who will have charge of the booths of our Merchandise Exposition and Style Show at the annual convention which will be held in Lansing May 10, 11 and 12. With Mr. Fern's assistance, a comprehensive plan was devised and a prospectus of the convention with plans for booths will be sent to our members in the near future. Inasmuch as this involves some printing and considerable explanation, we will defer further comment regarding this conference until the prospectus is ready to be mailed to our members.

The auditor of the State Department of Insurance has recently gone over the books and accounts of the Grand Rapids Merchants Mutual Fire Insurance Co. and the Secretary-Treasurer, John DeHoog, received many compliments on his method of keeping accounts, the financial standing of the company and the soundness of the investments, the same being Liberty bonds, first mortgages on dwelling house property and certificates of deposit. The office was told that ours is one of the comparatively few companies whose annual report to the State Department is never sent back for corrections.

We are not able to say positively that on Jan. 1 there will be \$7,000,000 of insurance in force, but the report for Dec. 1 indicated that if \$56,000 more insurance were added to the amount in force that we would reach the above figure. We hope that during the present month of December this amount will be added. Possibly some of the members of the Association would like to help us attain to this figure by changing some of their insurance over to our company. Examine your policies and see if you cannot help accomplish this very desired result.

William Sidney Chapman, a man of refinement and culture, a gentleman every hour of the day recently passed away at Mercy Hospital, at Benton Harbor. Mr. Chapman, who was known by his associates as "Sid" was a familiar figure in Gilmore Brothers store of Kalamazoo for several years. It was there we first had the pleasure of meeting him. During the past six and one-half years he has been the merchandise man in President Mulrine's store in Battle Creek, retiring from that service in August of this year. His many friends in the Michigan Retail Dry Goods Association will remember him with great respect and have best wishes for his wife and daughters in this their hour of bereavement. The funeral services and burial were in Battle Creek.

We are again warning our members to look out for bills, Series 1923, raised from \$1 to \$5 denomination. One of our local banks picked up another last week and showed it to your Secretary. It is a very good piece of raising and would get by the average person. Let's watch our \$5 bills and if you have one handed to you which has the picture

of Washington on it, grab the passer, as the picture is about the only thing on the bills now being passed which has not been changed. Only \$1 bills carry the picture of Washington.

Jason E. Hammond,
Mgr. Mich. Retail Dry Goods Ass'n.

Mufflers Retain Active Pace.

Although selling time before Christmas has grown shorter, wholesale activity in men's mufflers continues at a good pace. The demand for weeks has been particularly brisk. Stocks now are not large, there being in fact some difficulty in obtaining certain styles, due to a paucity of the desired piece goods. A few wholesalers with stocks on hand, feeling the end of the active wholesale period is near, are liquidating their merchandise in a receptive market. The excellent turnover enjoyed this year because of the appeal of novelty patterns and silks is expected to develop similar and even more extensive styling efforts in the lines for next year.

Absorbing Girls' Coat Stocks.

Manufacturers of girls' coats have stopped production of Fall merchandise and are now devoting their attention to the new Spring lines. There remains, however, a fair accumulation of seasonal garments which is being liquidated at price concessions. Retailers have been active lately in picking up these offerings for their sales events and it would not be surprising, according to market observers, if, with Fall production stopped, there was something of a scarcity of these coats during January and February. The greatest number of garments in the market now is in the 7 to 14 sizes, but sizes from 2 to 6 are not plentiful.

Shawls Are Selling Well.

Fancy shawls for evening wear have been having a particularly good retail turnover and at present are selling briskly for gift purposes. Retailers have been able to buy attractive shawls at prices that enable sale quotations of from \$10 to \$25, and at these levels consumers have shown much interest in them. Prior to this season the shawls were in the expensive luxury class, few being produced for the popular-priced trade. Most of the shawls are embroidered, vari-colored floral patterns in large effects predominating.

Handkerchief Sale Is Large.

Retail turnover of handkerchiefs has been particularly active, and wholesalers say that reorders have been coming in at a highly satisfactory rate during recent weeks. Boxed merchandise continues an outstanding item in the better grade goods for holiday selling. Novelty patterns dominate in all varieties with a tremendous variety of designs and color combinations shown. Stocks at wholesale are small and will present no problem with the turn of the year, according to manufacturers, who comment on the increasing steadiness of the all-year-around demand for the merchandise.

More Interest in Spring Suits.

Interest in suits for Spring continues to grow and increasing confidence is expressed in the trade over the possi-

bilities of this type of garment. Retailers are placing orders now for delivery of early models to be used for window display. Featured are two and three-piece suits for both sports and more dressy varieties. Novelty patterned woolens combined with silk, are used in the former, with sheen worsteds in high shades favored in the latter. Suits for misses show a similar trend.

Gain in Glove Orders.

While the early business in men's gloves was not as good as was expected, retail turnover during the last few weeks has been brisk. Reorders reaching manufacturers stress not only the staple capeskin and suede gloves but more so than ever merchandise made of the more novel leathers which have been introduced by leading firms. Lined gloves have been doing well in many sections, several makers conducting a special drive on these types, which was particularly aimed at automobilists. Knitted materials, sheepwool and furs are three featured kinds of linings.

The Eternal Presence.

God is here! I hear His voice
While thrushes make the woods rejoice.

I touch His robe each time I place
My hand against a pansy's face.

I breathe His breath if I but pass
Verbenas trailing through the grass.

God is here! From every tree
His leafy fingers beckon me.

Corporations Wound Up.

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

Wayne Holding Corp., Detroit.
Powers Ice Cream Co., Flint.
Oconee Timber Co., Battle Creek.
Detroit Discount Corp., Detroit.
Criswell Furniture Co., Grand Rapids.
Standard Machinery Co., Owosso.
Golfers' Manufacturing Co., Detroit.
Manteris Co., Inc., Detroit.
A. J. Smith Construction Co., Detroit.
Bancroft Drug Co., Saginaw.
Canteen, Inc., Clarkston.
Standard Hoop Co., Ltd., Bay City.
Ross Oil Service Co., Detroit.
Triangle Studio, Detroit.
Crandell & Ensing, Inc., Fremont.
W. E. Waite Co., Detroit.
Robert H. Hassler, Inc., Indianapolis.
Murray Products Co., Detroit.
Evenheat Oil Burner Sales Co., Detroit.
Centerville Theater Co., Centerville.
St. Clair Stamping Co., St. Clair.
Coldwater Gas Light & Fuel Co., Coldwater.
Monroe Gas Light & Fuel Co., Monroe.
Hillsdale Light & Fuel Co., Hillsdale.
Grand Haven Gas Co., Grand Haven.
Crawford & Co., Breckenridge.
Wilbur's, Inc., Kalamazoo.
Slater Park Land Co., Detroit.
John A. Mitchell, Inc., Detroit.

Nothing is cheaper than the good wishes of your friends or of your enemies.

For Quality, Price and Style

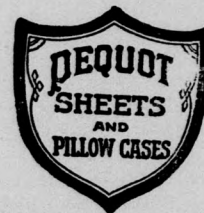
Weiner Cap Company

Grand Rapids, Michigan

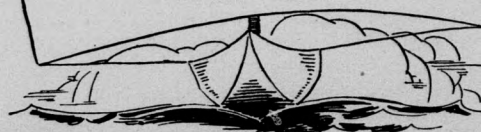
ORDER NOW FOR YOUR

JANUARY WHITE SALE

COMPLETE ASSORTMENT
OF THE FAMOUS



READY FOR IMMEDIATE
DELIVERY
at
CORRECT PRICES



EDSON, MOORE & COMPANY

1702-1722 West Fort Street
DETROIT

Some Foresee Moderate Decline.

In some quarters the feeling is held that business, including the consumer demand at retail, during 1927 is likely to show a decline. No marked depression is expected, but an easing off of moderate proportions is thought likely. Aside from citing developments in certain major industries, which they interpret as unfavorable, the proponents of the decline idea seem to base their belief on a "psychological sensing" of a trend toward lessened activity. Meanwhile holiday business at retail continues very good and apparently gives no support at all to the belief that a decline in consumer buying even of minor proportions is due in the Spring. With the passing of the first month of the new year, it is expected that something more definite in the gauging of the outlook for the Spring and Summer will be made available.

Growing Use of Gift Checks.

Increasing use is being made during this holiday period of gift checks or vouchers issued by stores entitling the recipient to merchandise of the value stated thereon. The gift check finds favor with many consumers, since it solves the problem of what to give by allowing the receiver to select what he or she wants. One of the large department stores here has adopted the idea and is said to be well pleased with the way its customers are taking to it. This store allows the merchandise check to be used at any time, it having no expiration date. It confines the values to \$5 and \$10 and allows a cash refund up to 10 per cent. of the face value, thus permitting change to be made on an article which costs less than the value of the check.

Novelties in Leather Goods.

The Chicago packers have nothing on manufacturers of women's belts when it comes to utilizing odds and ends. Among the things that the latter are making from scraps of leather are small change purses, which are offered in all colors of suede and kid, and also in silver and gold kid. These come in such a variety of colors as to match pocket books or their linings. One unusual novelty is an ash tray mounted on a strip of leather that is weighted at each end and can be placed over the arm of a chair without slipping. Combinations of colored leather are used for these strips, and on some there are metal trimmings set with imitation stones. The ash tray is clasped to the strip, and can easily be removed for cleaning.

Hosiery Color Card Issued.

Eighteen shades are shown on the Spring hosiery color card just issued by the Textile Color Card Association. The new colors are selected to harmonize fully with the seven shoe colors endorsed by the leading shoe and leather organizations. Emphasis is accordingly placed on flesh pink, pearl blush, a soft rose-pearl, Aloma, a tropical brown; Algerian, a soft brown; auburn, and sawdust, a mauve sea-sand tint. Shell gray matches the color of the same name on the shoe color card. Colors retained on the hosiery card from the previous season

are atmosphere, champagne, sunset, French nude, Alesan, Dave Gray, Piping Rock, evening, blue fox, grain and beige.

Southern Ticking Prices Low.

Despite the recent cut made in prices on standard lines of Eastern tickings, similar goods of Southern make are available much cheaper. The new price on one of the well-known brands of 8-ounce goods is 19 cents, while Southern tickings of similar weight can be bought as low in some cases as 17½ cents. A nice business in Southern chambrays is reported here on the basis of 38 cents a pound for 3.80-yard goods, although the general asking price for this weight, including some brands of Southern cloth, is about 2 cents a pound higher. The cutters are said to have taken large quantities of the goods at the recent reduction.

Denims Are an Excellent "Buy."

One of the reasons cited for the rapid sale of denims since the new prices were announced on them is that at their present levels they represent the best "buy" which the colored goods end of the market offers. Not only are these goods, with one exception, lower than at any other time in years, but compared with other coarse-yarn colored fabrics they are cheap, in spite of the recent reductions made in the latter. With 8-ounce tickings quoted at 35 to 38 cents a pound, and with 3.80-yard chambrays held at 38 to 40 cents a pound, according to dye, 2.20-yard denims look low at a little under 30 cents a pound.

Color Will Feature Neckwear.

The coming Spring season in women's neckwear promises to be one of color. The manufacturers in their early showings for the new season are playing up many solid colors in both made sets and yard goods. Color combinations are frequently seen, and such ones as Copenhagen blue with flesh, tan or red are well regarded. Beige and tan and cocoa and tan combined are other colors that are expected to sell very well. As usual, says a bulletin from the United Neckwear League of America, an abundance of white neckwear will be shown. Delicate flesh pinks will be seen among the less boisterous shades.

Spring Hats To Be Colorful.

Spring neckwear and suits will not be the only colorful merchandise, for color will also be a prominent feature of the new lines of men's hats. Hat manufacturers are introducing shades in felts that have hitherto been confined to women's wear. Lavender, for example, will be an outstanding color in one hat line. Fancy hat bands will again be used to offer a harmonizing or contrasting appearance to the solid color of the felt. Only minor changes are being made in the size and shape of the crown. Snapbrim styles are expected to be again popular.

Call For Men's Accessories.

Dressing gowns easily lead in the higher priced men's wear accessories that are selling well for the holiday season. Reorders have come through

in steady volume and manufacturers say the demand exceeds that of previous seasons by a substantial margin. The higher priced garments, made of novelty patterned silks and luxuriously lined and faced, are said to be selling particularly well. The higher grade pajamas in more or less exotic colors and patterns, considering they are for men's wear, are also having an active call. Smoking and lounging jackets are likewise meeting with consumer favor.

Silks Bought For Spring.

Sheer silks are in strong favor for the Spring season, a good share of the present demand being for these kinds. Chiffons are considered particularly good, and interest is also shown in georgettes and in the finer crepes. Flat crepe is another outstanding fabric, but wholesalers remark on the keen price competition in this weave. The profit margin on it tends to be further reduced because of weaving difficulties in its production, which result in imperfections and rejections. Silks intended for the compose or ombre shading treatment in dresses continue highly prominent.

Use of Ribbons in Hats.

Belting ribbons are being well purchased by the millinery trade for Spring hats. Early offerings of this type of millinery have been so well received that a marked run of popularity is expected during the course of the Spring season. The men's hat trade is also supplying much business for ribbon producers. A large percentage of the output of men's hats for Spring will have fancy bands. Leading ribbon manufacturers say that the bulk of the present ribbon demand, in fact, is coming from the millinery and the men's hat trade.

Labor Troubles Still Factor.

Further labor trouble has added its complications to the selling of women's wear woolsens and worsteds for the Spring season. With circumstances as they are, selling agents see little if any prospects of a more active demand for fabrics until after Jan. 1. How long after that date is the question that some sellers are asking, having in mind the disruption caused during the Fall. So far novelty woolsens for sports coats have been the most active selling fabrics, with weaves for two and three-piece suits also receiving attention.

Resort Lines More Diversified.

Palm Beach lines of coats and dresses are said to be meeting with a good demand. The lines are somewhat more diversified than usual. The attempt is being made in the offerings this year to cater to the travel trade as well as the strictly resort demand. This is expected to be a more profitable development for both the retailer and the manufacturer. Tweed coats are outstanding in the travel garments, while sports merchandise, with considerable attention to white garments, are stressed in the resort wear.

Take good care of your friends. Weeds soon choke up the unused path.

\$1,650,000 Pantlind Hotel Company

(Closed Issue)

5½%

FIRST MORTGAGE
(FEE) SINKING FUND
GOLD BONDS

Due August 1, 1946.

Denominations
\$1,000, \$500.

GRAND RAPIDS TRUST
COMPANY, Trustee

Secured by First Closed Mortgage on the land and building appraised at \$4,007,885.20—which makes this approximately a 41% loan.

Net earnings ended December 31, 1925, were 2½ times interest charges.

A Sinking Fund is provided which will retire in excess of one-half of the bonds before maturity.

In the opinion of counsel these bonds are legal investment for savings banks in Michigan. Free from Personal Property Tax in Michigan.

PRICE 100
AND INTEREST YIELDING 5½%.

HOWE, SNOW & BERTLES INC.

Investment Securities

GRAND RAPIDS

New York Chicago Detroit
San Francisco

All information given herein is from official sources or from sources which we regard as reliable, but in no event are the statements herein contained to be regarded as our representation.

Link, Petter & Company

(Incorporated)

Investment Bankers

6th FLOOR, MICHIGAN TRUST BLDG.
GRAND RAPIDS, MICHIGAN

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., River Junction.

Zion Fig Bars

Unequalled for
Stimulating and
Speeding Up
Cooky Sales

Obtainable from Your
Wholesale Grocer

Zion Institutions & Industries
Baking Industry

Zion, Illinois

RETAIL GROCER

Retail Grocers and General Merchants Association.

President—Orla Bailey, Lansing.
Vice-Pres.—Hans Johnson, Muskegon.
Secretary—Paul Gezon, Wyoming Park.
Treasurer—F. H. Albrecht, Detroit.

This Grocer's Figures Evince Real Knowledge.

Written for the Tradesman.

Referring to a recent expense tabulation, a grocer writes: "The figures show an astonishingly low percentage for trade expenses and are so void of detail that I personally feel they are rather misleading. If the average business can really be run on such a low expense, it is time I woke up. Wages alone, as a rule, run to as much as or more than the whole percentage quoted.

"For a mixed grocery and provision business of, say, \$1500 per week, I think the average cost would be about as follows: Wages, 7.5 per cent.; rent, taxes, lighting, insurance, etc., 1.25 per cent.; motor delivery, .97 per cent.; wrapping, etc., .25 per cent.; advertising, .25 per cent. depreciation, .25 per cent.; interest on capital, .5 per cent.; sundry expenses, .25 per cent."

There is a total of 11.22 per cent. More than that, here is a grocer who has such exact, intimate knowledge of the kind and size of business he does that he is able to indicate a representative figure or .97 per cent.—ninety-seven hundredths per cent.—for motor delivery.

Where is such a grocer to be found? With real sadness of spirit I have to say that he is not an American grocer. He is not even a Canadian grocer. He is an English grocer. I have simply translated his 300 pounds sterling per week into the fair equivalent of \$1500. Otherwise, I have transcribed his figures precisely.

When will such grocers become common in our country? Answer: The minute real necessity presses hard enough. And that necessity is on the way. It is so close on our heels now that every so often a grocer awakens to the fact that he must bestir himself if he would avoid the discard.

As certain keen competition rapidly developing on all hands demonstrates that expenses are too high; that margin-computation is altogether guess-and-gosh; that exact figures must be known and acted upon, the necessary knowledge will be developed among the chosen few. But that few will not include men who think in "abouts." Grocers who have ideas so liberal that they think only in fives and tens will not stand the test of the future. Only men who can sense what a tremendous figure one per cent. on sales actually is will be able to withstand the onslaughts of the new-era grocers—chain or individual.

Do not overlook one immensely significant reflection this British grocer makes. "If the average business," he says, "can really be run on such a low expense, it is time I woke up."

That remark is significant because he does not complain of "conditions," "the unfairness of competition," or anything like that. He does not play the baby act. He realizes fully that either he must meet conditions as they are or there is no help for him. Such

realization is about the first thing that must come home to any grocer who expects to find his way to prosperity in the days ahead of us.

For the day of the fraction is at hand.

I never did like the name Buy-Rite Stores, for my often-stated reason that I do not like to see buying stressed. The important thing about business is selling. But "what's in a name?" Not a thing by itself. And if we make Buy-Rite stand for a definite, worthy service, we make the name definitely worthy. And that is precisely what has happened.

For now I have before me a full page advertisement of the Omaha Bee, wherein is detailed the sixth annual canned foods sale of the fifteen high grade service stores which make up the Buy-Rite organization. This event is extended ahead of and later than the National sales, being from Nov. 1 to 21, inclusive, three weeks altogether.

The original co-operating stores numbered twelve, as I recall it. I do not note that one has discontinued, but I find fifteen listed now, so I conclude that growth has been conservatively steady. Apparently the plan has worked out well. That might have been expected because each one of the stores was a successful, profitable institution before the co-operative organization located in its own neighborhood environment, non-competitive with any of the others, every element of harmonious action is present.

I have told the plan of co-operative buying before. I like now to be able to overview a portion of the co-operative selling, which is so much more important.

The full page advertisement before me is a plain, business-like statement. No question it will get its message across. But that message would have been much more striking, vastly more effective, if some good art work and skillful typographical planning and execution had been put into it. With a full page of space and an event which comes but once a year, a special design might easily have been procured. That certainly should have attention before next year rolls round.

No matter how well known each of these grocers may be, it must always be remembered that one important function of advertising is to infuse new blood into the trade of each. Folks not now familiar with the Buy-Rite stores may be really compelled to read the advertising if the announcements be dressed up with modern advertising skill. Let these grocers take a single look at any Sunday page published by the Brandeis stores of Omaha, and try to imagine how much less effective such a page would be if it were toned down into the prosy type style used by these grocers.

True, such work costs something. But let service grocers take a little of their own medicine. Their service costs something. Quite frankly they tell their customers that they—the customers—must and do pay the cost of good service. They also tell said customers that the service is worth what it costs. Very well. Consider, if you will, the Burlington Route, which runs through Omaha. That

"I RECOMMEND YOUR YEAST TO MY CUSTOMERS"

Recommend Yeast for Health to YOUR customers. Healthy customers are bigger buyers of everything and they come to your store regularly for their supply of yeast.

One grocer, who had a bad case of boils, was advised to take yeast. He says: "Inside of a month I was absolutely clear of boils and am now in the best of health. I faithfully recommend your yeast for boils and run down condition, and take every opportunity in doing so to my customers and friends."

FLEISHMANN'S YEAST

service

Don't Say Bread

— Say

HOLSUM

HEKMAN'S

At Every Meal Eat
HEKMAN'S
Cookie-Cakes
and Crackers

COOKIE CAKES AND CRACKERS ARE MOST DELICIOUS AND WHOLESOME.

YOU WILL FIND A HEKMAN FOR EVERY OCCASION AND TO SUIT YOUR TASTE.

MASTERPIECES
of the Bakers Art



Hekman Biscuit Co.
Grand Rapids, Mich.

M. J. DARK & SONS

GRAND RAPIDS, MICH.

Receivers and Shippers of All

Seasonable
Fruits and Vegetables

MEAT DEALER

road advertises. Its advertisements are lavishly illustrated. The art work of the Santa Fe is famous all over the country.

Such art work costs money. I know. The originator of the prevailing style of Santa Fe advertising is art director in the organization of which I have been a part for over five years. We pay him a weekly salary of all of thirty cents. But, believe me, he's worth it.

Do those Omaha grocers realize that Brandeis and the railroads are rather hard headed old boys? Yes, they are "show-me" folks for fair. Yet they "spend all that money for drawings and pictures." Indeed, they do. And why? Because it pays. It would also pay you.

This canned goods page is better than some I have seen. It does say a few words, somewhat on the plan of glittering generalities, about the goods offered; but with a special design and about ten times the thought and skill devoted to writing the copy, how much more might it mean to any reader?

Hunt's Quality fruit—7500 cases—is said to be "tree ripened and absolutely the finest packed in the world"—and not another word. Grand Canyon vegetables have more said of them—and said better. But the right use of types, plus illustrations, would have enabled three or four times the fetching information to have been put into this page, every word of which would have sold more goods.

A new note—to me—is sounded in "Our Guarantee." Incidentally, this should be Guaranty. "We will buy back from you, up to May 1, 1927, any part of your order that for any reason you wish to return. You may order one-half dozen of any of the items at the dozen rate."

A good point lies in the finale: "Make a list of your needs for the coming winter and place your order with your Buy-Rite store." That is co-operative in spirit and letter.

I hope these boys will realize that they have now reached a stage where they cannot afford to continue amateurish advertisement writing and planning; that they need somebody who knows enough not to fill a page with capital letters; that descriptions are in order and should be written by a trained advertisement writer; and that such work is highly specialized, costs something and is cheap at its cost. Otherwise, they are doing quite well, thank you. Paul Findlay.

Frozen Meats.

The other day we had the pleasure of escorting a party of teachers from a New York college through one of our Western branch houses, owned by one of the largest packers. The trip proved very interesting and from the many questions asked and interest displayed beneficial to the teachers. In looking over the frozen meats offered in one section of the branch, particular interest was displayed in the neatness of the packages and apparent care in handling. We were later asked if it is not a fact that frozen meat is de-

cidedly lacking in the qualities found in fresh, which is unfrozen. We did not hesitate to say that scientific tests have not proven such a contention to be based on facts. The fact that such an impression seemed to be in the mind of the teacher who asked the question made it very important to the industry. We have spoken on this subject from time to time, but the message of goodness found in frozen meats apparently has not been fully brought home to meat users nor to those who touch on the subject of food utility. As a matter of fact there is a time limitation on meats held in freezers and the period does not permit deterioration providing the meat is properly held during the time it is frozen. Meat held for two or three years in a freezer loses its life and is not satisfactory for food, generally speaking, but no such time is permitted. The meat in the freezers in New York State must be removed before twelve months have elapsed. Meat will hold nearly all of its inherent good qualities for such a period if well taken care of, but as a rule it is not held for periods exceeding six months, and more frequently is only held long enough to tide over a period of oversupply and into a period of scarcity. It is not considered an advantage to hold meat in freezers longer than is absolutely necessary because freezer charges pile up from month to month and in addition to this the value of the money invested is enough to give any concern a vital interest in getting it out and sold. The most important thing to consider in regard to frozen meat is its condition. Meat should never be frozen except when in perfect condition and when it is so frozen it will come out perfectly sound and wholesome and possessing good flavor, as well as practically all of its food value, that is, up to the time permitted by law for holding it. It is doubtful if anyone who did not know that the meat under consideration had been frozen could tell it from fresh when properly defrosted and properly cooked.

Hides, Pelts and Furs.

Green, No. 1	08
Green, No. 2	07
Cured, No. 1	09
Cured, No. 2	08
Calfskin, Green, No. 1	11
Calfskin, Green, No. 2	09 1/2
Calfskin, Cured, No. 1	12
Calfskin, Cured, No. 2	10 1/2
Horse, No. 1	2 00
Horse, No. 2	2 00

Pelts.

Lambs	50@75
Shearlings	10@25c

Tallow.

Prime	07
No. 1	07
No. 2	06

Wool.

Unwashed, medium	035
Unwashed, rejects	035
Unwashed, fine	030

Raccoon.

No. 1 Large	\$9.00
No. 1 Medium	7.00
No. 1 Small	5.00

Skunk.

No. 1 Black	\$2.50
No. 1 Short	1.75
Narrow	1.10
Broad	.60
No. Twos at value.	

Red Fox.

No. 1 Large	\$12.00
No. 1 Medium	10.00
No. 1 Small	8.00

Preserve by all the means in your power a sound mind in a sound body.



The Flavor is Roasted In!

WHITE HOUSE COFFEE

DWINELL-WRIGHT COMPANY
Boston, Mass.; Chicago, Ill.; Portsmouth, Va.

Yellow Kid Bananas all year around

Bananas are the year 'round fruit. They are clean, wholesome, nutritious and delicious.

"Yellow Kid" Bananas are uniformly good. Send in your orders.

The Vinkemulder Company
GRAND RAPIDS, MICHIGAN

IT'S A PLEASURE TO SELL

Good Candy

See OUR line of Hard Candy and Holiday Mixtures before placing your Christmas Orders. Priced right, too

LOWNEY'S
HOLIDAY PACKAGES
ARE WONDERFUL

Putnam's
NATIONAL CANDY CO., INC.
GRAND RAPIDS, MICH.

HARDWARE

Michigan Retail Hardware Association.
President—George W. McCabe, Petoskey.
Vice-President—C. L. Glasgow, Nashville.
Secretary—A. J. Scott, Marine City.
Treasurer—William Moore, Detroit.

After Christmas Suggestions For the Hardware Dealer.

Written for the Tradesman.

While the Christmas rush is in its last stages, and the Christmas buying is climbing to the peak, the wide-awake hardware dealer will already be planning ahead. One of the important elements in successful business is just this sort of planning. It is worth while to know your next move.

When the Christmas rush is over the strongest tendency in the hardware store is for selling effort to slacken. The dealer himself and his salespeople are undoubtedly tired in reaction from a heavy strain. More than that, the buying public has, for the most part, over-spent itself. The tendency of the customer is to economize: and the tendency of the hardware dealer is to rest up a bit and take things easy.

As a result of this double tendency on the part of both buyer and seller, the winter months represent, as a rule, a dull, quiet period in the hardware trade. During the Christmas season the public is in a buying mood, and price is no serious object. After the Christmas holiday the public is in the mood to economize, and prices must be tempting or needs urgent to move the buyer from this attitude.

Is this a good reason why the hardware dealer should slacken effort, and, in fact, pretty well discontinue all effort? Or is it rather a reason why the hardware dealer and his sales staff should put forth, in this extra dull season, extra aggressive efforts to capture trade?

In order to keep the sales during the winter months up to even a fair average, extra effort is required. Hence while the tendency to relax after the Christmas rush may legitimately be indulged, the dealer should not allow that tendency to carry him too far.

The first thing after Christmas is to remind yourself that, at the very utmost, the strain of the winter months will not be exceptionally heavy. With this concession to the forces of reaction, the dealer should, as quickly as possible, rally himself and his sales staff to the task of carrying on efficiently.

To this end, a primary requisite is a firm determination to make the most of these dull winter months. Business will be hard to get. You will have plenty of room in which to turn around; and plenty of time to plan for spring trade.

If, however, business is hard to get in January, February and March, and particularly hard to get the first week or two after Christmas, just determine that you, for your own part, will get every bit of business there is to be got. Resolve to put forth some extra efforts to get that business, put on some extra fine displays, and make a dead-set on the too-economical public.

This is the only way to make the winter months count for something.

The day after Christmas, you can do two things. First you can meet the needs of the immediate moment by launching a clean up sale to get rid of odds and ends of seasonable stuff. Second, you can begin to lay your plans for the entire three months of winter.

Whether or not to hold a clean-up sale is a matter of policy. Some merchants make it a rigid rule under no circumstances to trim their prices or to offer special price inducements. Others wait until after stock-taking, and then put on a big inventory sale. Others hold a pre-inventory sale, but first take a week or two to sort over their stock and select the lines on which to quote feature prices.

There is one phase of the matter, however, that calls for immediate action, and that is often overlooked. Between Christmas and New Year holidays there are still limited opportunities for disposing of Christmas gift lines. Let us see what these opportunities are.

First, there are always people overlooked in the annual frenzy of giving—perhaps folks who have sent gifts and have not themselves been remembered. The recipient is on the lookout for some article "not too expensive" to send as a belated return gift.

Then there are sure to be a good many youngsters disappointed in their gifts, clamoring for some forgotten article, and who feel that the New Year holiday should be a second Christmas—and easy and indulgent parents willing to humor their whims provided the outlay involved is not too heavy.

Third, there are parents—thrifty folk—who have refrained from purchasing certain articles on account of price, but to whom a special price concession would prove attractive.

Finally, there are the still more thrifty folk willing to look ahead a year and to buy now in anticipation of the demands of next Christmas. Such folks may be rare, but they exist.

There are, all told, sufficient such exceptions to the general rule to justify the dealer in putting on an after-Christmas sale. The sale, however, must be staged at once. You should be ready to launch it the day after Christmas and push it through the entire week from Christmas to New Years. After that, the possibilities will be pretty well exhausted; and you, for your part, will be ready to go ahead with the serious business of stock-taking.

For this after-Christmas sale, select the lines you obviously ought to get rid of at once—the odd articles and broken lots that it will not pay you even under the most favorable circumstances to carry over. Pile a lot of them into the window in a hurry-up display with the biggest price-tickets and the most drastic price cuts you can afford. Make it a "Clean Up Display"—put in a showcard explaining that these are extra specials offered at extra special prices to help the customer remember anyone he has accidentally forgotten. You might even point out, in another card—and, of course, in your newspaper advertising as well—that so drastic are your price cuts, it will pay to buy these articles

Foster, Stevens & Co.

Founded 1837

WHOLESALE

General Hardware — Sporting Goods
Fishing Tackle and Factory Supplies

We Ship Promptly

57-59-61-63 COMMERCE AVE., S. W.

GRAND RAPIDS —:—:— MICHIGAN

Michigan Hardware Co.

100-108 Ellsworth Ave., Corner Oakes
GRAND RAPIDS, MICHIGAN,



Wholesalers of Shelf Hardware, Sporting
Goods and

Fishing Tackle

RESTAURANT and HOTEL SUPPLIES

OUR BUSINESS is growing very rapidly in these lines. Chairs, tables, stoves, counters, dishes, silverware, etc.

Give us a call.

G. R. STORE FIXTURE CO.

7 Ionia Avenue N. W.

BROWN & SEHLER COMPANY

"HOME OF SUNBEAM GOODS"

Automobile Tires and Tubes
Automobile Accessories
Garage Equipment
Radio Equipment
Harness, Horse Collars

Farm Machinery and Garden Tools
Saddlery Hardware
Blankets, Robes & Mackinaws
Sheep lined and
Blanket - Lined Coats

GRAND RAPIDS, MICHIGAN

now and hold them until next Christmas. That argument is pretty certain to appeal to a few people at least.

The main thing is to get into action right away, if possible the very first business day after Christmas. Run an advertisement in your local paper and get out dodgers. Such a sale, to be worth while, must be put on at once. Don't wait to make elaborate preparations. Use the sale rather as a "pick-up" affair that will fill your window and help to keep business moving while you get your bearings and formulate your larger plans for the winter months.

This sale might, as you size up your stock, be gradually merged into your pre-inventory sale—that is, if you hold your big mid-winter sale before instead of after stock-taking.

The problem of stock-taking should be considered immediately after Christmas. You may not start the actual stock-taking until January, or even February; but here, as everywhere else, it pays the hardware dealer to plan ahead, and to advance swiftly from one objective to the next.

In any form of business it is absolutely vital to avoid long waits between spells of activity. When you are tired you must of course rest; but your business has to keep going.

Most dealers hold their mid-winter sales after stock-taking instead of before. That is a matter of individual policy, and depends to a large extent on local conditions. No two dealers are similarly situated; and consequently each individual must, in such matters as his own store policy, determine what is best for himself.

The Christmas lines you do not offer at your special after-Christmas sale should be pushed into the background to make room for more seasonable goods. Weather and fuel conditions may vary the demand. Snow shovels, cold blast lanterns, sleighbells, weatherstrip, oil heaters, ice scrapers, kitchen utensils, lumbermen's supplies—these are a few of the vitally seasonable lines in early winter.

Quite often a preliminary sale of stoves can be staged to good advantage right after Christmas. It is usually considered that there is no demand for stoves at this season; but a certain demand can be created by judicious advertising and small price concessions.

Often, instead of shading the price of a stove, some article of less value is "thrown in for good measure"—such as a razor, a carving knife, a lamp or some article of sufficient value to serve as an inducement. It is always possible to secure the necessary "premiums" by sorting over the stock and selecting articles still good but which have been in the store some time; the sort of articles, in short, which the shrewd dealer is anxious to get rid of.

With his utmost efforts, the hardware dealer will not find his full time taken up these winter months, except while stock-taking is in progress. He should plan to take stock as rapidly as possible consistent with accurate results.

This done he will have ample time for laying plans for his spring trade;

and it is good policy to use the odd moments and spare time of these winter months for that particular purpose. A great deal of preliminary work can be done in January, February and March which will help to make it easier to handle the rush of business in April, May and June. More, the plans laid now for aggressive advertising, good window display and wide awake selling methods will help to swell the total of your spring trade.

Victor Lauriston.

Why Meat Should Be Freely Eaten.

"What shall we have for dinner to-day?" is the question so often asked by the average housewife. And the chances are a meat dish or meat in combination with other food will be the answer. There is nothing, in fact, so attractive to the appetite of the average person as meat. There is ample authoritative evidence to show that an exclusively vegetarian diet is likely to cause weakness and anemia, and reduce resistance to disease, according to experts on nutrition who, in a recently published pamphlet entitled "Meat," state that "aside from the fact that meat is one of the most appetizing and satisfying of foods and that it is needed in the diet, there are several reasons why it should be used freely. One reason is that meat is high in nutritive value. It contains relatively large quantities of protein in its most palatable stimulating and digestible form, and liberal quantities of fats of the highest type. Proteins are required for the growth and maintenance of the body and both protein and fats yield energy for muscular power and for keeping up the temperature of the body. Vitamines, substances about which little is known except that they are necessary for normal growth and development, are present in meats, and its accompanying fats are in sufficient quantity for nutritional requirements. Meat also contains nitrogenous extractives, which stimulate the appetite and process of digestion. Meat is also unusually rich in phosphorus and iron. Since phosphorus is found in every cell in the body, it is involved in every vital function. The iron in the red blood corpuscles carries oxygen to every part of the body. Without oxygen life cannot go on. It therefore is apparent that the food a person eats should contain liberal quantities of these elements. Meat also contains calcium and, to a lesser extent, sulphur and other important mineral elements. It is true that some foods contain more calories per pound than meat, although few foods contain more calories per pound than bacon and salt pork." There is no good reason why meat should not be freely eaten, unless a person is troubled with some physical ailment in the care of which his physician advises against the use of meat.

A Quitter.

Old Santa Claus, that generous soul,
Creates a joyous din,
But hastens homeward to the pole
Before the bills come in.

No matter how little we want, we still manage somehow to get along on less.

I. VAN WESTENBRUGGE
Grand Rapids - Muskegon

Distributor

Nucoa

The Food of the Future
CHEESE of All Kinds
ALPHA BUTTER
SAR-A-LEE

BEST FOODS Mayonaise Shortening
HONEY—Horse Radish
OTHER SPECIALTIES
Quality-Service-Cooperation

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.

A Guaranteed
Income

**6%
INSURED
BONDS**

These bonds have many strong features. Hundreds of banks who set safety above all else, are buying them for their own investment, for customers and for trust funds. Payment of principal and interest is guaranteed by the U. S. Fidelity & Guaranty Co., which has assets of \$48,000,000.00. They will safeguard your funds against loss.

**INDUSTRIAL
COMPANY**

ASSOCIATED WITH
INDUSTRIAL BANK

GRAND RAPIDS MICH-IGAN



5 lb.,
1 lb.,
1/2 lb.,
1/4 lb.,
Pkgs.

HARRY MEYER
Distributor

816-20 Logan St.
Grand Rapids, Michigan



The Phonomorph

THE DEAF
MADE TO
HEAR

The wonder of
the twentieth
century.

The smallest
known device for
hearing.

The nearly invisible—no head band.
The noise in your head ceases at once.

A. J. SHELLMAN, Distributor
for Western Michigan.
Send for literature.
200 Gilbert Bldg., Grand Rapids.

**4%
Banking
by
Mail**

Under both State
and Federal Supervision

We are as near as your mail
box. As easy to bank with us
as mailing a letter.

Privacy

No one but the bank's officers
and yourself need know of your
account here.

Unusual Safety Extra Interest

Send check, draft, money order
or cash in registered letter.
Either savings account or Cer-
tificates of Deposit. You can
withdraw money any time.
Capital and surplus \$312,500.00.
Resources over \$5,000,000.00.

Send for free booklet
on Banking by Mail

**HOME STATE BANK
FOR SAVINGS** GRAND RAPIDS
MICHIGAN

COMMERCIAL TRAVELER

Graphic Description of the Grand Canyon.

Los Angeles, California, Dec. 17—Away out here in the wilds of the Golden State I find letters from several of my good friends, among them D. J. Gerow, Elliott House, Sturgis; E. R. Swett, Occidental Hotel, Muskegon, and C. W. Taggart, Morton Hotel, Grand Rapids.

I was "black snaking" in Pershing Park, in front of Hotel Biltmore, when I discovered our old friend, Edgar Lee, president of the Challenge Machinery Co., Grand Haven, out here for his health. He certainly looked good to me.

If I give anything but a disjointed account of my travels, I will have to go back to Albuquerque, New Mexico, which I left behind me last Saturday morning, taking the Santa Fe fast mail to Williams, Arizona, the entrance to Grand Canyon.

All the way along the scenery gave me repeated thrills. Those wonderful mountain formations and deep canyons prepared, I presume, by the railroad people to add to the attractiveness of the trip. The hills calomined with Venetian red and the gulleys bottomless. Frequently, on account of the curves, you were on speaking acquaintance with the locomotive engineer. But all at the rate of fifty miles an hour.

And everywhere those wonderful roads, almost congested with autos, particularly motor busses, groaning beneath the weight of passengers and baggage, and all headed for the Promised Land.

At Williams, Arizona—altitude 7,000 feet—you take a train for the Grand Canyon, a three hours ride, arriving El Tovar Hotel—a Harvey establishment, about 8 a. m.

Within a hundred feet of this hotel I had my first view of the Canyon, down to the surface of the Colorado river, 6,000 feet below. Involuntarily I drew back with a shudder, but a guide informed me that there was no danger if I did not fall overboard. But at first glance it looked risky just the same; in fact, I haven't gotten over that feeling of squeamishness yet.

Not only is Grand Canyon one of the scenic marvels of the world, but it seems to be appropriately framed by an enchanted region in the heart of the oldest happenings of America.

Someone, I think it was George Ade or Elbert Hubbard, said: "One should start off on the Bay of Naples, do that until he has perfected it; then tackle the sunset on the hills of Stamboul and work on that until he has achieved 100 per cent. Then sunrise on Mount Rigi, the vale of Cashmir, and others of nature's wonderful attractions, and perhaps by this time he would be prepared for the wonders of the Grand Canyon," but when one can describe this delightful effort of nature in its forming, he certainly crowns all previous efforts.

Everyone I met had a different idea of this wonderful view, but while some were inclined to be cynical in their impressions of first acquaintance, you are bound to approach the scene with a feeling of doubt and dread. You are inclined to feel that you will be disappointed. If you are, it is no fault of the Canyon; it is simply a condition of mind.

The Hotel El Tovar, a beautiful creation of boulders, stands near the rim of the Canyon with a level stretch of a hundred feet lying between it and the very edge. A low railing marks the edge and a number of benches are arranged along the brink of the chasm for a silent contemplation of the view. Beyond the edge there is absolutely nothing. It is as though this wall marks the end of this world and the beginning of the next. It is not until

the sightseer reaches the edge that the full force of the view strikes him with a shock that makes him gasp. Everything he has been promised, everything he has imagined is there and something besides.

Silently he stands, gaping at the frightful immensity of the view. It is as though the world had dropped away, leaving one clinging on the very edge, with fascinated eyes fixed on mountains so vast and so unexpected as to seem unreal. My recollection went back to the cyclorama of the Battle of Lookout Mountain, exhibited in Chicago during the Columbian Exposition. You are again looking at paintings of highly colored mountains and mysterious gorges, so artistically done as to suggest an infinity of space.

The spectators are spellbound. They can think of nothing to say that will meet the emergency.

The weather was moist and blue black clouds were bursting out of the gorges and giving a wierd mystery to the Canyon that was anything but earthly. The brilliant red peaks changed to blue as the clouds passed over them. Great mountains faded in the mist and a moment later reappeared like dawn of a city rising from the oceans.

The weather not being particularly favorable for exploration on that day, the lounge of the hotel looked particularly inviting to me, and I decided to defer further investigations and explorations until the following morning, putting in the time not taken up in eating and dancing—to the tune of an adorable orchestra—in sending picture cards to my friends. Slumber came slowly when one realized that within a few feet of his bed chamber lay that awful Canyon as deep as the ocean and as silent as the grave.

Bright and early the next morning the gong sounded and, after a breakfast such as one reads about, but seldom has the satisfaction of enjoying, a caravan assembles in front of the hotel, comprising pack mules, guides, ladies, portly and otherwise, in divided skirts, one sturdy, but diminutive animal assigned to each passenger.

It was right here I had an acute attack of "buck fever." I remembered that during my "boyhood's happy days upon the farm," that on frequent occasions I had been called out at dawn, or before, to ride Old Dobbin for the purpose of cultivating corn or potatoes and for some time after partaking of my meals in a standing attitude. Then there was another reason which I miraculously observed in time and that was in propelling one of these mules, with me, would be like riding a broomstick, with my O'Sullivan heels dragging on the ground. I decided to walk and this conclusion I did not amend. Also I had a feeling of sympathy for the mule.

They all had a lot of fun in mounting and getting away and guyed me considerably, but I had in mind that old adage that "he who laughs last laughs best," and let it go at that.

We all started down Bright Angel Trail, which leaves directly from the hotel, but I soon discovered that retreating on a 45 per cent. grade—or more—and looking down into that awful depth, would not prove what it was cracked up to be, and I returned to the surface and arranged to take an auto trip around the rim which possessed as many elements of excitement as I reasonably required to make it a perfect day.

On this fifteen mile trip, traversed slowly to give the guide and trapper a chance to get in his work, he told us much of interest, beside describing each situation as it developed. Some people speak of the Grand Canyon, of Colorado, giving out the impression that it is located in the state of Pike and Fremont. It is really formed by the Colorado river, in Arizona, and drains a territory of 300,000 square miles. At present it lies far from the

routes of travel, though may be now approached by autos.

The early Spanish explorers at first reported it in 1540 and again in 1776. A Spanish priest also made the discovery, but for more than eighty years thereafter the Big Canyon, then so-called, remained unvisited except by the Indian and occasional borderman. Later on the U. S. War Department made a survey and it eventually became a National Park under Government control.

The average man measures long periods of time by centuries. To a geologist a hundred years are but the tick of a clock. He deals in ages. Many of these rocks are among the very oldest of earth's strata, but the Canyon itself is accounted geologically modern. It happened, so scientists say, only yesterday. But from the observations of a layman, I take the liberty of asserting that they will remain there until to-morrow, and you all know about this "to-morrow" stuff.

We are advancing along the South rim and looking at the North wall. The North rim is three times as far from the Colorado river as is the South rim, and is 1,000 to 1,500 feet higher, or 5,000 or 6,000 feet high, as compared with the South rim, above the Colorado river. But I am not reporting a scientific expedition and will

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\$2.50 up with bath.
CAFETERIA IN CONNECTION

first give you more of my impressions and less of statistics. It is bad enough anyway.

There is a span of ten to thirteen miles from rim to rim which looks like a stone's throw, and East or West of the Colorado river, encompassed in the Painted Desert view, are a hundred miles. In fact Navajo Mountains, 120 miles away, look easy. We are in the Navajo and Hopi country, adjacent to the petrified forests of Arizona.

I wish I could show you a picture of the Canyon as I viewed it. Imagine this stupendous chasm, a dozen miles wide from rim to rim, more than 200 miles long in its meanderings, and more than a mile deep. A mighty river, the Colorado, has chiseled out the granite gorge which is flanked on each side by tier upon tier of huge architectural forms—veritable mountains—carved by erosion from the solid rock strata which lie exposed in great layers to the desert sun and are painted in colors of the rainbow.

When you descend into the Canyon itself one after another of these forms seem to creep upward, until soon they take their place in familiar fashion along the horizon.

Come back to the edge of the abyss in the late afternoon and witness the marvelous transformation. Immense forms have gushed out from the sheer walls. They float in a purple sea of mysterious shadows.

As before stated I postponed indefinitely the trip to the depths of the Canyon, but from all I could learn from those who had made both journeys, the latter was more highly tinged with adventure and risk, with no greater conception of the immensity of the gorge than could be deduced from the trip around the rim. Occasionally a mule would stumble on the edge of a precipice, but the guide would assure them that if they went over they need not worry.

I cannot close this article without a tribute to the enterprise of those who made possible the visiting of Grand Canyon in comfort, by providing—not a rough and ready contraption—but a veritable palace, with every attribute of a city club. From the time you register until you check out at El Tovar Hotel, you are given service that would do credit to an Ambassador or Biltmore and always at a reasonable charge.

Consider that every particle of food which is prepared for your delectation here was transported thousands of miles. Even the water which is used for all purposes is brought 120 miles in tank cars, which they claim is more feasible than pumping from the Colorado river a mile below.

Any season of the year you can view Grand Canyon in comfort and it is certainly worth while. When you have viewed it you have practically "seen everything."

That veteran entertainer, the lamented Sol Smith Russell, at one time rendered a song hit entitled, "Some Matters That Make Me Tired." Were he living to-day, he could consistently add a couple of subjects to his repertoire, viz: Persecutions of religious sects and their promulgators.

In Los Angeles we have the disturbance about Aimee Semple McPherson and in Michigan the Benjamin Purnell fiasco.

In the former case we have the instance of one of the weaker sex charged with the crime of—making a fool of herself. Who knows? Perhaps she did. There have been instances when individuals have been condemned for applying the epithet of "fool" to another, but never for making one of themselves. But the hounds of the law have been set loose, not particularly against the individual, but in opposition to the sect which she represents. The man Ormiston could not on a bet be apprehended even, in any other state in the Union, except Cal-

ifornia, for abetting the crime of fooling the public, and the authorities, when the case is completed, will wonder "where they are at," and the taxpayers ponder over a bill of expenses they are called upon to pay. All for the purpose of supplying questionable news for yellow journals.

In the Benton Harbor case, a sect of law abiding people, an asset to the community, are drawn into an imbroglio through the tactics of a "contingent" attorney and a string of jurists have been "strung" for the sole purpose of collecting damages, which, at best, savors of blackmail. Who ever heard of exacting a bail bond of \$125,000 in anything of less importance than a capital case? Make you "tired." Well, I should hope so.

From a newspaper clipping supplied me, I learn that Pontiac is to have a new hotel, to be erected soon after the New Year, and that H. F. Heldenbrand, better known as "Hildy" is to operate it.

It is to be a nine story structure, containing 150 rooms, to be located on the site now occupied by the Whitfield, Walter & Dawson Company, possession of same on a 99 year lease having been obtained by the Heldenbrand Hotel Company, of which H. F. Heldenbrand, the present operator of Hotel Kenwood, is president.

The building will be of modern fire-proof construction throughout with the exterior probably of brick and stone.

Mr. Heldenbrand is a prominent member of the Michigan Hotel Association and has conducted Hotel Kenwood for eleven years, prior to which time he was identified with the Baltimore & Ohio Railroad dining service.

The Heldenbrands, two brothers and a son, are interested in hotels at Bay City and Fremont, as well as at Pontiac, are real landlords, and have made an unqualified success of their several enterprises, and the good people of the latter city are fortunate in retaining them as operators in the future.

D. J. Gerow, Elliott House, Sturgis, writes me that there is a revival of hotel talk in his city, but this time they are including him in their plan. Which is a wise proceeding, as Gerow is a real hotel man and has given them a regular as well as popular stopping place.

Frank S. Verbeck.

Notes of Interest to Grand Rapids Council.

The annual meeting of the Grand Rapids Traveling Men's Benefit Association, was held last Saturday afternoon in the Pantlind Hotel. The following officers were elected for the coming year:

President—Walter S. Lawton.

Vice-President—John B. Olney.

Secretary-Treasurer—Allen F. Rockwell.

Director—John H. Millar.

The review of the Association's activities during the past year noted an increase in membership of 27 per cent. and a substantial balance of cash on hand, with which to pay immediate death benefits to the beneficiary of the deceased brothers, if death should overtake any of them in any manner. In the year just closing, the Association paid benefits to beneficiaries of three prominent members—John Martin, Gust Noneman and Major Walter N. Burgess. Only members of Grand Rapids Council in good standing are eligible to membership in this Association, and by a recent amendment to the constitution, the wives of the above mentioned members are also asked to associate with their husbands in this Benefit Association, having all privileges and receiving all benefits of the organization.

George B. Mc Connell, living at 1342 Sigsbee street, after an illness which confined him to his bed for ninety-six days, is now up and around the house. He possesses a real appetite for most

any kind of food and is able to chat very entertainingly with any of the commercial travelers who will drop in to see him. We hope to greet him in Council meeting soon.

E. E. Kraai, who represents the Worden Grocer Co. in Muskegon, Grand Haven and Holland, was called to Grand Haven Dec. 11 on account of the illness and death of his sister, Mrs. Etta Vos. The funeral was held at her old home, which was Grand Haven. She was the mother of Peter Vos, well known in Grand Rapids.

In pure bred live stock and dairy circles, there is an organization known as the Holstein-Friesian Association of America, whose purpose is to improve the above breed of cattle and co-operate with the dairy interests in producing and marketing a better grade of dairy products. This Association is composed of successful men of character, vision and unselfishness who keep up the Association for the improvement that can be made by them collectively. Due to the modesty of our Secretary-Treasurer, A. F. Rockwell, it is not generally known that he is the owner of twenty-nine head of the above breed prize cattle, and his name has recently been inscribed on the rolls of life membership of the Holstein-Friesian Association.

Mr. and Mrs. P. H. Fox, living at 925 Eastern avenue, will entertain their daughter, Mrs. W. S. Cooke, and family, of Toledo, during the Christmas holidays.

A wonderful sales address was delivered at the luncheon meeting of the Salesmen's Club of Grand Rapids, Saturday, at Pantlind Hotel, by Pearce H. Young, Educational director of the Missouri State Life Insurance Co. Elmitt Eastcott pleased the Club very much with selections on his violin, accompanied by Mrs. Bertha Bradford Murphy at the piano.

Election of officers of the Club will

be held Jan. 22. The nominating committee, consisting of Bert Saxton, Phil Crowley and Rutledge Radcliffe, was appointed to carefully select candidates for the office of President, Vice-President and Secretary-Treasurer. Only members in good standing will be permitted to vote. The next meeting of the Club will be held Jan. 8, Pantlind Hotel, Rotary room, at 12:45 p. m. Tudor Lanius, of Junior College, chairman, will be in charge of the meeting. The Scribe.

Gabby Gleanings From Grand Rapids.

Grand Rapids, Dec. 21—L. J. Koster (Edson, Moore & Co.) is in Detroit this week posting up on the changes which have occurred since he was forced off the road by illness four months ago. If he continues to gain in strength, he hopes to resume his visits to his trade after the first of the year.

Charles W. Garfield and family leave for De Land, Florida, Dec. 30. They will be joined in January by Ossian Simonds and family, of Chicago. Mrs. Garfield has been in poor health for several weeks, but has recovered sufficiently to undertake the trip. Mr. Garfield will, as usual, keep Tradesman readers posted on Florida happenings.

Local excursion ticket agents report that they are selling twenty tickets to California to one for Florida. If this condition prevails all over the North the hotels of Florida will probably not be overburdened with guests this winter.

Specialty Convention at Atlantic City.

The next convention of the American Grocery Specialty Manufacturers' Association will be held during the last week of October at Atlantic City. This decision was made at a session of the executive committee of the organization, in this city this week.

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150 Outside Rooms Dining Room Service
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RESTAURANT AND GRILL—Cafeteria, Quick Service, Popular Prices
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150 Fireproof
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Three Blocks Away.

Rooms with bath, single \$2 to \$2.50
Rooms with bath, double \$3 to \$3.50
None Higher.

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Coming Examinations—Detroit, Jan. 18, 19 and 20; Grand Rapids, March 15, 16 and 17.

Liability of Merchant for Acts of Partner.

In view of the fact that many retail enterprises are operated under partnership agreements, the question of the extent of the liability of a merchant for the acts of his partner, or partners, is one of considerable importance. In other words, just how far is a merchant bound by the acts of his partners in the conduct of a business?

In the first place, it may be stated broadly that each member of a commercial partnership is deemed to be authorized to transact business for the firm. And, in line with this rule, the acts of one partner, committed within the scope of the partnership business, will bind all members of the firm. It is of course obvious that whether a given act falls within the scope of a business is a question of fact, but the following will illustrate one phase of the subject.

Several men joined forces in the conduct of a mercantile business. In buying goods for the firm one partner gave a note in the sum of \$700, which he signed in the firm name. The other members of the firm had not authorized his partner to issue firm paper in this manner. The holder of the note thereafter brought an action against the partnership to collect on the note, and the court in holding the firm liable said:

"The business for which the partnership was formed, was the buying and selling of merchandise. It was a trading or commercial partnership. In such partnership, one partner may borrow money, in the name, and on the credit, of the firm, by note, bill or otherwise, and all will be liable."

The above language constitutes a clear statement of the general rule in situations of this kind. And, in this connection, it may be noted, that any agreement between the partners as to authority, does not affect the right of third parties, without knowledge of such agreement.

So much for this phase of partnership, liability for the contracts of a partner, and now let us consider another important rule in connection with partnerships: Namely, the liability of a partnership firm for the dishonesty of a member thereof in relation to the property of third persons.

Here we have a situation similar to the one reviewed above, in so far as each member of a partnership is held liable for the acts of other partners. For, generally speaking, any dishonest act of a partner, acting within the scope of a partnership business, which results in loss to a third person, will cause liability to attach to the partnership. For example:

A third person intrusted certain goods to a partnership for sale. The third person dealt with a member of the partnership, and the latter shipped the goods, along with other goods of his firm to a distant city for sale. This

partner accompanied the shipment, sold it, and it appears, absconded with the proceeds. He thereby not only left with the money of the third person, but with a certain amount belonging to his firm as well.

Following this the third person brought an action to recover his loss from the remaining partners. In holding he had the right to recover, on the ground that the remaining partners were clearly liable for the dishonest acts of their associate, the court said:

"The agreement in suit was in relation to a matter fairly within the general scope of the partnership business of the firm, as the same appeared to be conducted by them, and was made with that member of the firm who seemed to be in charge of that branch of their copartnership business."

"To such a case, it seems to us, the doctrine is clearly applicable, that, where one of two innocent persons must suffer by the act of a third person, he shall suffer who has been the cause or occasion of the confidence and credit reposed in such third person."

The foregoing cases aptly illustrate the application of the rule of partnership liability as generally applied by the court. This rule being that, in a commercial partnership, each member is deemed to have authority to bind his firm in all matters within the scope of the partnership business.

In the light of this rule, it is obvious that where a business is operated as a partnership each member thereof must rely in a great measure on the honesty, integrity, and good judgment of his associates for success in the conduct of the enterprise. In view of which, partnership agreements should be entered into with caution, and, as a general rule, only with persons of known ability and integrity.

Leslie Childs.

Reign of Reason and Fair Dealing in Business.

We will respect the manufacturer's suggested resale prices. We will not lend our co-operation to any manufacturer who disregards the high ethics of good business practice. We are not fixing prices, and we are not operating in restraint of trade. We are simply undertaking to shuffle off or break the shackles of all methods of trade and barter wherein the slogan reign caveat emptor (let the buyer beware) and establish a reign of reason and fair-dealing in business; attempting by the elimination of harmful performances to place business upon a plane where competition can be keen and at the same time be clean; operating upon a foundation of quality and service against unfairness, uneconomic, harmful performances, the public welfare requiring it.

Business pays for all education. Education makes for the development of character, which makes for recognized leadership; therefore, education should be the leading, directing and governing force.

Business has long ago learned that one must serve to prosper; that he must fill a needed place, and fill that place better than anyone else in order to survive. Therefore the public is safe in the hands of business by trained business executives of the accepted

representative type of true American business men. We stand ready to prove and demand the recognition of the rights of business to serve the best and eliminate the worst. Lawyers, doctors, mule drivers, captains of industry, ditch diggers, and preachers, and all living individuals fall in the category of business. These are only some of the fingers which go to make up the great hand. Business permeates every phase of social, economic, commercial and political life of every individual, organization, or government and of every generation; it always has and always will.

Good business is "king" over all, in the final analysis it ministers to all alike—punishes the wicked, rewards the faithful—verily, it is the spirit of God, defending the weak, succoring the sick, guarding the innocent; its glittering shield, polished by many a hard-fought victory for truth and right, stands four-square against all wrongdoers from wheresoever they may spring, to the end that it will force recognition of the fact that competition must be clean as well as keen.

R. R. Ellis.

Pharmacists Entering Medicine.

In many sections of the country as here, the country practitioner is a thing of the past. This one thing has had much to do with moving the people from the rural districts to the city. In this state there are rural districts left in the hands of patent medicine and humanity has to pay the penalty for the lack of that good old country practitioner who did so much in days gone by for the sick, in rural districts. Higher education is a good thing, but what we need most of all is better education, which will serve humanity in all sections of country. As it is to-day, no one but the rich man can study medicine. The poor man may have

the best of brains and the highest of ambition, but the lack of money keeps him from studying medicine, its the rich man's profession.

In days gone by the pharmacist was given credit for his training when he entered college to study medicine. But this has ceased, he gets no credit at all for his training when he takes up the study of medicine. There are plenty of good pharmacists well qualified who would make good practitioners if given two years' training in diagnostic work and surgery.

The pharmacist who has a high school education or its equivalent, with four or five years' experience in the practice of pharmacy after registration, if given two years' training in the subjects I have mentioned will make a good, safe practitioner, and relieve the present shortage of doctors in the rural districts.

Then if he is at all ambitious he can take up the higher education. As you know, some of our best and most useful doctors of to-day are the old time doctor with but little literary education, who have applied themselves and worked hard for the best results. Understand me, I believe in education, but it does not always produce the best men so far as ability is concerned. Let's strive for better education, one which is more flexible and useful to humanity.

Earl E. Pugh.

Permanent Waving Lotions.

These are weaker solutions of the "oils." The latter are too strong for continual use; if applied every night they would bleach the hair:

Potassium carbonate	-----	2 dr.
Borax	-----	2 dr.
Isopropyl Alcohol	-----	5 oz.
Water	-----	to 20 oz.

The label must have suitable directions.

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with all kind thoughts
and best wishes for
Christmas and the
New Year

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MICHIGAN

Grand Rapids

Manistee

Let in the Sunshine.

Burning words, fiery language, strong statements—all of these I mean my message to you to be, because I

I take it that the time has come when in the drug business of America right must take up the cudgel against wrong. Ideals, principles, quality and service must measure swords with netarious practices, underhanded methods, irregular debates, and practices of every kind and every form, secret or declared. Let's let in the sunlight and see whether the men who are engaged in the drug business are really men or weaklings—whether they stand for principle and character or whether they are bandits and grovelers who prefer wrong rather than right, who prefer unhappiness, strife, irregularities, and false practices to progressive development, square dealing, and reasonable returns for the service rendered.

I believe that at least 90 per cent. of the men engaged in the drug business of America are morally right. Remember that an ounce of aniline can ruin a barrel of pure water; let's stamp out the 10 per cent. and raise our 90 per cent. to 100 per cent. pure and keep it that way. Then if you are one of the 90 per cent. you will refuse to entertain an emissary in the form of salesman, traveling representative or price-list in your place of business who offers irregular practices, unfair or unreasonable discounts and rebates. You have to pay for what you get. There are no mysteries nor secrets nor short cuts in the game any more. Something for nothing never has been healthy or lasting, and never will be. You are only fooling yourselves and injuring your possibilities by any other course than refusing to deal with or encourage irregular practices.

R. R. Ellis.

To Get Them Started.

It is always a good point to bring before your public the attitude of your store toward the small customer. Many times a year it happens that a customer of another store may not be able to obtain from it certain small articles but hesitates to come to your store for a purchase of such small value.

Yet, this "odds and ends" trade should always be solicited by the retailer for from it is developed future

regular customers. The occasional ten cent buyer of to-day may be the regular ten dollar buyer of to-morrow.

An easily-understandable manner of displaying your attitude toward the small purchase customer is the following simple window display—one which can be made by any retailer in a few minutes' time.

Letter a large window card with the sentence:

Whether You Buy Much or Little—

We Solicit Your Trade

and then through contrasting a very small article or package of merchandise with a very large one emphasize the statement. For example—a drug store could show a very small vial of perfume, contrasted with a five gallon demijohn filled with water or gallum.

Hair Dye.

A formula given by the Standard Formulary for a "one-bottle" black dye for the hair is the following:

Silver Nitrate 2 drs.
Ammonia water 1 oz.
Lard oil 4 drs.
Distilled water, to make 8 ozs.

Saponify the oil by shaking it with the ammonia water; dissolve the silver nitrate in the water and add this to the oil solution. Let the mixture stand for some time with frequent agitation.

According to authority, this liquid is to be applied to the hair by means of a tooth brush, being careful to apply it to all the hair and up to the roots; then loosen up or shake out the hair and expose to the sun, which brings out the color. Age seems to improve the dyeing property of this preparation.

Hair Colorer.

The effect of pyrogallic acid solution as a hair colorer may be somewhat darkened by combining it with sodium hyposulphite, as in the following formula:

Pyrogallic acid 30 grs.
Dilute alcohol 1 oz.
Sodium hyposulphite ½ oz.
Water 3 ozs.

Dissolve the pyrogallic acid in the alcohol and the sodium hyposulphite in the water and mix the solutions.

Fashion's big idea is not to improve our looks, but to grab off more of our coin.

WHOLESALE DRUG PRICE CURRENT

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

Acids		Alkaloids	
Boric (Powd.)	12½ @ 20	Atropine	1 25 @ 1 45
Boric (Xtal)	15 @ 25	Benzoic	6 50 @ 6 75
Carbolic	34 @ 40	Benzoic Comp'd	9 00 @ 9 25
Citric	50 @ 65	Buchu	1 25 @ 1 50
Muriatic	3½ @ 8	Cantharides	1 75 @ 2 00
Nitric	9 @ 15	Capiscum	4 50 @ 4 75
Oxalic	16½ @ 25	Catechu	1 50 @ 1 75
Sulphuric	3½ @ 8	Cinchona	1 55 @ 1 65
Tartaric	40 @ 50	Colchicum	1 25 @ 1 40
Ammonia		Cubeb	7 50 @ 7 75
Water, 26 deg.	06 @ 16	Lavender Gar'n	85 @ 1 20
Water, 18 deg.	05½ @ 12	Lemon	4 25 @ 4 50
Water, 14 deg.	04½ @ 11	Linseed, raw, bbl.	9 @ 89
Carbonate	20 @ 25	Linseed, boiled bbl.	9 @ 92
Chloride (Gran.)	09 @ 20	Linseed, bld. less	99 @ 1 12
Balsams		Linseed, rw. less	96 @ 1 09
Copaiba	85 @ 1 25	Mustard, artifl. oz.	35 @ 35
Pir (Canada)	2 75 @ 3 00	Neatsfoot	1 35 @ 1 50
Pir (Oregon)	65 @ 1 00	Olive, pure	3 75 @ 4 50
Peru	3 00 @ 3 25	Olive, Malaga,	2 75 @ 3 00
Tolu	2 00 @ 2 25	yellow	2 75 @ 3 00
Barks		Olive, Malaga,	2 75 @ 3 00
Cassia (ordinary)	25 @ 30	green	2 75 @ 3 00
Cassia (Saigon)	50 @ 60	Orange, Sweet	5 00 @ 5 25
Sassafras (pw. 50c)	50 @ 50	Origanum, pure	2 @ 2 50
Soap Cut (powd.)	30c @ 25	Origanum, com'l	1 00 @ 1 20
Berries		Pennyroyal	3 25 @ 3 50
Cubeb	@ 1 00	Peppermint	9 00 @ 9 25
Fish	@ 25	Rose, pure	13 50 @ 14 00
Juniper	12 @ 25	Rosemary Flows	1 25 @ 1 50
Prickly Ash	@ 75	Sandewood, E.	10 50 @ 10 75
Extracts		Sassafras, true	1 75 @ 2 00
Licorice	60 @ 65	Sassafras, arti'l	1 75 @ 1 00
Licorice, powd.	50 @ 60	Spearment	9 00 @ 9 25
Flowers		Sperm	1 50 @ 1 75
Arnica	@ 45	Tany	9 00 @ 9 25
Chamomile (Ged.)	@ 60	Tar USP	65 @ 75
Chamomile Rom.	@ 50	Turpentine, bbl.	@ 93
Gums		Turpentine, less	1 00 @ 1 13
Acacia, 1st	50 @ 55	Wintergreen,	6 00 @ 6 25
Acacia, 2nd	45 @ 50	leaf	6 00 @ 6 25
Acacia, Sorts	20 @ 25	Wintergreen, sweet	3 00 @ 3 25
Acacia, Powdered	35 @ 40	birch	75 @ 1 00
Aloes (Barb Pow)	25 @ 35	Wintergreen, art	6 00 @ 6 25
Aloes (Cape Pow)	25 @ 35	Worm Seed	6 00 @ 6 25
Aloes (Soc. Pow.)	65 @ 70	Wormwood	9 00 @ 9 25
Aloes (Soc. Pow.)	65 @ 70	Potassium	
Asafoetida	50 @ 60	Bicarbonate	35 @ 40
Pow.	75 @ 1 00	Bichromate	15 @ 25
Camphor	05 @ 1 10	Bromide	69 @ 85
Guaiaac	@ 80	Bromide	54 @ 71
Guaiaac, pow'd	@ 90	Chlorate, gran'd	23 @ 30
Kino	@ 1 10	Chlorate, powd.	16 @ 25
Kino, powdered	@ 1 20	or Xtal	30 @ 90
Myrrh	@ 60	Cyanide	30 @ 90
Myrrh, powdered	@ 65	Iodide	4 66 @ 4 86
Opium, powd.	19 65 @ 19 92	Permanganate	20 @ 30
Opium, gran.	19 65 @ 19 92	Prussiate, yellow	40 @ 50
Shellac	65 @ 80	Prussiate, red	@ 70
Shellac Bleached	70 @ 85	Sulphate	35 @ 40
Tragacanth, pow.	@ 1 75	Roots	
Tragacanth	1 75 @ 2 25	Alkanet	30 @ 35
Turpentine	@ 30	Blood, powdered	35 @ 40
Insecticides		Calamus	35 @ 75
Arsenic	08 @ 20	Elecampane, pwd.	25 @ 30
Blue Vitriol, bbl.	@ 07½	Gentian, powd.	20 @ 30
Blue Vitriol, less	08 @ 15	Ginger, African,	30 @ 35
Bordea, Mix Dry	13 @ 22	powdered	30 @ 35
Hellebore, White	18 @ 30	Ginger, Jamaica,	60 @ 65
powdered	18 @ 30	powdered	45 @ 50
Insect Powder	35 @ 45	Goldenseal, pow.	@ 85
Lead Arsenate Po.	18 @ 31	Ipecac, powd.	@ 60
Lime and Sulphur	8 @ 23	Licorice	35 @ 40
Dry	20 @ 37	Licorice, powd.	20 @ 30
Paris Green	20 @ 37	Orris, powdered	30 @ 40
Leaves		Poke, powdered	35 @ 40
Buchu	85 @ 1 00	Rhubarb, powd.	@ 1 00
Buchu, powdered	@ 1 00	Rosinwood, powd.	@ 40
Sage, Bulk	25 @ 30	Sarsaparilla, Hond.	@ 90
Sage, ¼ loose	@ 40	ground	@ 90
Sage, powdered	@ 35	Sarsaparilla Mexican,	32 @ 52
Senna, Alex.	50 @ 75	Glycerine	35 @ 40
Senna, Tinn. pow.	36 @ 35	Squills	35 @ 40
Uva Ursi	20 @ 25	Squills, powdered	60 @ 70
Oils		Tumeric, powd.	20 @ 25
Almonds, Bitter,	7 50 @ 7 75	Valerian, powd.	@ 1 00
true	7 50 @ 7 75	Seeds	
Almonds, Bitter,	3 00 @ 3 25	Anise	@ 35
artificial	3 00 @ 3 25	Anise, powdered	35 @ 40
Almonds, Sweet,	1 50 @ 1 80	Bird, Is	13 @ 17
true	1 50 @ 1 80	Canary	10 @ 16
Almonds, Sweet,	1 00 @ 1 25	Caraway, Po.	30 @ 35
Amber, crude	1 25 @ 1 50	Cardamon	3 75 @ 4 00
Amber, rectified	1 50 @ 1 75	Coriander pow.	30 @ 35
Anise	1 40 @ 1 60	Dill	15 @ 20
Bergamont	11 50 @ 11 75	Fennel	25 @ 40
Cajeput	1 50 @ 1 75	Flax	08 @ 15
Cassia	4 00 @ 4 25	Flax, ground	08 @ 15
Castor	1 50 @ 1 75	Foenugreek, pwd.	15 @ 25
Cedar Leaf	1 75 @ 2 00	Hemp	8 @ 15
Citronella	1 25 @ 1 50	Lobelia, powd.	@ 1 60
Cloves	3 00 @ 3 25	Mustard, yellow	17 @ 25
Cocunut	25 @ 35	Mustard, black	20 @ 25
Cod Liver	1 75 @ 2 00	Poppy	15 @ 30
Croton	2 00 @ 2 25	Quince	1 00 @ 1 25
Tinctures		Rape	15 @ 20
Aconite	@ 1 80	Sabadilla	60 @ 70
Aloes	@ 1 45	Sunflower	11½ @ 15
Arnica	@ 1 10	Worm, American	30 @ 40
Asafoetida	@ 2 40	Worm, Levant	5 00 @ 5 25

Sell
ZIPPER
the candy bar hit of the year

A.R. WALKER
CANDY CORP.
OWOSSO
MUSKEGON
GRAND RAPIDS
KALAMAZOO
DETROIT

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

DECLINED

Nucoa
Diamond Matches
Oyster Cocktail

AMMONIA

Arctic, 10 oz., 3 dz. cs.	3 75
Arctic, 16 oz., 2 dz. cs.	4 00
Arctic, 32 oz., 1 dz. cs.	3 25
Quaker, 36, 12 oz. case	8 85



AXLE GREASE

48, 1 lb.	4 35
24, 3 lb.	6 00
10 lb. pails, per doz.	8 50
15 lb. pails, per doz.	11 95
25 lb. pails, per doz.	19 50

BAKING POWDERS

Arctic, 7 oz. tumbler	1 35
Queen Flake, 16 oz., dz	2 25
Royal, 10c, doz.	95
Royal, 6 oz., doz.	2 70
Royal, 12 oz., doz.	5 20
Royal, 5 lb.	31 20
Rocket, 16 oz., doz.	1 25

K. C. Brand

Per case	
10c size, 4 doz.	3 70
15c size, 4 doz.	5 50
20c size, 4 doz.	7 20
25c size, 4 doz.	9 20
50c size, 2 doz.	8 80
80c size, 1 doz.	8 85
10 lb. size, 1/2 doz.	6 75

Freight prepaid to jobbing point on case goods.
Terms: 30 days net or 2% cash discount if remittance reaches us within 10 days from date of invoice. Drop shipments from factory.

BEECH-NUT BRANDS.



Mints, all flavors	60
Gum	70
Fruit Drops	70
Caramels	70
Sliced bacon, large	5 40
Sliced bacon, medium	3 30
Sliced beef, medium	2 80
Grape Jelly, large	4 50
Grape Jelly, medium	2 70
Peanut butter, 16 oz.	4 05
Peanut butter, 10 1/2 oz.	2 75
Peanut butter, 6 1/2 oz.	1 75
Peanut butter, 3 1/2 oz.	1 40
Prepared Spaghetti	1 40
Baked beans, 16 oz.	1 40

BLUING

The Original
Condensed

2 oz., 4 dz. cs.	3 00
3 oz., 3 dz. cs.	3 75

BREAKFAST FOODS

Kellogg's Brands.	
Corn Flakes, No. 136	3 45
Corn Flakes, No. 124	3 45
Corn Flakes, No. 102	2 00
Pep, No. 224	2 70
Pep, No. 202	1 75
Krumbles, No. 424	2 70
Bran Flakes, No. 624	2 45
Bran Flakes, No. 602	1 50

Post's Brands.

Grape-Nuts, 24s	3 80
Grape-Nuts, 100s	2 75
Instant Postum, No. 8	5 40
Instant Postum, No. 9	5 00
Instant Postum, No. 10	4 50
Postum Cereal, No. 2	2 25
Postum Cereal, No. 1	2 70
Post Toasties, 36s	3 45
Post Toasties, 24s	3 45
Post's Bran, 24s	2 70

BROOMS

Jewell, doz.	5 25
Standard Parlor, 23 lb.	8 25
Fancy Parlor, 23 lb.	9 25
Ex. Fancy Parlor 25 lb.	9 75
Ex. Fcy. Parlor 26 lb.	10 00
Toy	1 75
Whisk, No. 3	2 75

BRUSHES

Scrub	
Solid Back, 8 in.	1 50
Solid Back, 1 in.	1 75
Pointed Ends	1 25
Stove	
Shaker	1 80
No. 50	2 00
Peerless	2 60
Shoe	
No. 4-0	2 25
No. 20	3 00

BUTTER COLOR

Dandelion	2 85
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CANDLES

Electric Light, 40 lbs.	12 1
Plumber, 40 lbs.	12 3
Paraffine, 6s	14 1/2
Paraffine, 12s	14 1/2
Wicking	40
Tudor, 6s, per box	30

CANNED FRUIT

Apples, 3 lb. Standard	1 50
Apples, No. 10	4 50@5 75
Apple Sauce, No. 10	3 00
Apples, No. 1	1 75@2 00
Apricots, No. 2	3 00
Apricots, No. 2 1/2	3 40@3 90
Apricots, No. 10	8 50@11 00
Blackberries, No. 10	8 50
Blueberries, No. 2	2 00@2 75
Blueberries, No. 10	14 00
Cherries, No. 2	3 75
Cherries, No. 2 1/2	4 50
Cherries, No. 10	14 00
Loganberries, No. 2	3 00
Loganberries, No. 10	10 00
Peaches, No. 1	1 50@2 10
Peaches, No. 1, sliced	1 25
Peaches, No. 2	2 75
Peaches, No. 2 1/2	3 25
Peaches, 2 1/2 Cal.	3 00@3 25
Peaches, 10, Mich.	8 50
Pineapple, 1 sl.	1 75
Pineapple, 2 sl.	2 80
Pineapple, 2 br. sl.	2 40
Pineapple, 2 1/2, sl.	3 00
Pineapple, 2, cru.	2 60
Pineapple, 10 cru.	9 50
Pears, No. 2	3 15
Pears, No. 2 1/2	4 25
Plums, No. 2	2 40@2 50
Plums, No. 2 1/2	2 90
Raspberries, No. 2 blk	3 25
Raspb's, Red, No. 10	13 50
Raspb's Black, No. 10	12 00
Rhubarb, No. 10	4 75@5 50
Strawberries, No. 10	12 00

CANNED FISH

Clam Ch'der, 10 1/2 oz.	1 35
Clam Ch., No. 3	3 50
Clams, Steamed, No. 1	2 00
Clams, Minc'd, No. 1	3 25
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 35
Cove Oysters, 5 oz.	1 65
Lobster, No. 1/4, Star	2 90
Shrimp, 1, wet	1 90
Sard's, 1/4 Oil, Key	6 10
Sardines, 1/4 Oil, k'less	5 50
Sardines, 1/4 Smoked	6 75
Salmon, Warrens, 1/2s	3 10
Salmon, Red Alaska	2 80
Salmon, Med. Alaska	2 85
Salmon, Pink Alaska	1 80
Sardines, Im. 1/4, ea.	10@23
Sardines, Im., 1/2, ea.	25
Sardines, Cal.	1 65@1 80
Tuna, 1/2, Albocore	95
Tuna, 1/4s, Curtis, doz.	2 20
Tuna, 1/4s, Curtis, doz.	3 50
Tuna, 1s, Curtis, doz.	7 00

CANNED MEAT

Bacon, Med. Beechnut	3 30
Bacon, Lge. Beechnut	5 40
Beef, No. 1, Corned	3 10
Beef, No. 1, Roast	3 10
Beef, No. 2 1/2, Qua. sl.	1 50
Beef, 3 1/2 oz. Qua. sl.	2 00
Beef, 5 oz. Qua. sl.	2 75
Beef, No. 1, B'nut, sl.	4 50
Beefsteak & Onions, s	3 45
Chili Con Ca., 1s	1 35@1 45
Deviled Ham, 1/4s	2 20
Deviled Ham, 1/2s	3 60
Hamburg Steak & Onions, No. 1	3 15
Potted Beef, 4 oz.	1 10
Potted Meat, 1/4 Libby	52 1/2
Potted Meat, 1/2 Libby	92 1/2
Potted Meat, 1/2 Qua.	90
Potted Ham, Gen. 1/4	1 85
Vienna Saus., No. 1/4	1 45
Vienna Sausage, Qua.	95
Veal Loaf, Medium	2 65

Baked Beans

Campbells, 1c free	5 15
Quaker, 18 oz.	85
Fremont, No. 2	1 20
Snider, No. 1	95
Snider, No. 2	1 25
Van Camp, small	85
Van Camp, Med.	1 15

CANNED VEGETABLES.

Asparagus.

No. 1, Green tips	3 75
No. 2 1/2, Large Green	4 50
W. Beans, cut 2 1/4	1 75
W. Beans, 10	7 50
Green Beans, 2s	1 45@2 25
Green Beans, 10s	7 50
L. Beans, 2 gr.	1 35@2 65
Lima Beans, 2s, Soaked	95
Red Kid, No. 2	1 25
Beets, No. 2, wh.	1 75@2 40
Beets, No. 2, cut	1 10@1 25
Beets, No. 3, cut	1 60
Corn, No. 2, stan.	1 25
Corn, Ex. stan. No. 2	1 55
Corn, No. 2, Fan.	1 80@2 35
Corn, No. 10	8 00@10 75
Hominy, No. 3	1 00@1 15
Okra, No. 2, whole	2 00
Okra, No. 2, cut	1 65
Dehydrated Veg. Soup	90
Dehydrated Potatoes, lb.	45
Mushrooms, Hotels	33
Mushrooms, Choce	8 oz. 43
Mushrooms, Sur Extra	60
Peas, No. 2, E. J.	1 65
Peas, No. 2, Sift.	1 85
Peas, No. 2, Ex. Sift.	2 25
Peas, Ex. Fine, French	25
Pumpkin, No. 3	1 35@1 60
Pumpkin, No. 10	4 00@4 75
Pimientos, 1/4, each	12@14
Pimientos, 1/2, each	27
Sw't Potatoes, No. 2 1/2	2 25
Sauerkraut, No. 3	1 40@1 50
Succotash, No. 2	1 65@2 50
Succotash, No. 2, glass	2 50
Spinach, No. 1	1 25
Spinach, No. 2	1 60@1 90
Spinach, No. 3	2 10@2 50
Spinach, No. 10	6 00@7 00
Tomatoes, No. 2	1 20@1 30
Tomatoes, No. 3	1 90@2 25
Tomatoes, No. 10	@8 00

CATSUP.

B-nut, small	1 90
Lily of Valley, 14 oz.	2 60
Lily of Valley, 1/2 pint	1 75
Paramount, 24, 8s	1 45
Paramount, 24, 16s	2 40
Paramount, Cal.	14 00
Sniders, 8 oz.	1 75
Sniders, 16 oz.	2 55
Quaker, 8 1/2 oz.	1 25
Quaker, 10 1/2 oz.	1 45
Quaker, 14 oz.	1 90
Quaker, Gallon Glass	12 50
Quaker, Gallon Tin	9 00

CHILI SAUCE

Snider, 16 oz.	3 30
Snider, 8 oz.	2 30
Lilly Valley, 8 oz.	2 25
Lilly Valley, 14 oz.	3 25

OYSTER COCKTAIL.

Sniders, 16 oz.	3 30
Sniders, 8 oz.	2 30

CHEESE.

Roquefort	58
Kraft, small items	1 65
Kraft, American	1 65
Chili, small tins	1 65
Pimento, small tins	1 65
Roquefort, sm. tins	2 25
Camembert, sm. tins	2 25
Wisconsin Flats and Daisies	29
Longhorn	30
New York New 1926	31
Sap Sago	38
Brick	30

CHEWING GUM.

Adams Black Jack	65
Adams Bloodberry	65
Adams Dentyne	65
Adams Calif. Fruit	65
Adams Sen Sen	65
Beeman's Pepsin	65
Beechnut Wintergreen	70
Beechnut Peppermint	75
Beechnut Spearmint	70
Doublemint	65
Peppermint, Wrigleys	65
Spearmint, Wrigleys	65
Juicy Fruit	65
Wrigley's P-K	65
Zeno	65
Teaberry	65

COCOA.

Droste's Dutch, 1 lb.	8 50
Droste's Dutch, 1/2 lb.	4 50
Droste's Dutch, 1/4 lb.	2 35
Droste's Dutch, 5 lb.	60
Chocolate Apples	4 50
Pastelles, No. 1	12 60
Pastelles, 1/2 lb.	6 00
Pains De Cafe	3 00
Droste's Bars, 1 doz.	2 00
Deft Pastelles	2 15
1 lb. Rose Tin Bon	18 00
Bons	9 00
7 oz. Rose Tin Bon	18 00
Bons	9 00
13 oz. Creme De Cara-	13 20
que	10 80
12 oz. Rosaces	7 80
1/2 lb. Rosaces	3 40
1/4 lb. Pastelles	4 80
Langues De Chats	4 80

CHOCOLATE.

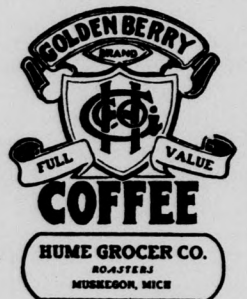
Baker, Caracas, 1/2s	37
Baker, Caracas, 1/4s	35

COCOANUT

Dunham's	
15 lb. case, 1/4s and 1/2s	48
15 lb. case, 1/4s	47
15 lb. case, 1/2s	46

CLOTHES LINE.

Hemp, 50 ft.	2 00@2 25
Twisted Cotton,	50 ft. 3 50@4 00
Braided, 50 ft.	2 25
Sash Cord	3 50@4 00



HUME GROCER CO.
ROASTERS
MUSKOGEE, MICH.

COFFEE ROASTED

1 lb. Package	
Melrose	36
Liberty	28
Quaker	43
Nedrow	41
Morton House	47
Reno	38
Royal Club	42

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

COUPON BOOKS

Maxwell House Brand.	
1 lb. tins	49
3 lb. tins	1 44

Coffee 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 75
Quaker, Baby, 8 doz.	4 65
Quaker, Gallon, 1/2 doz.	4 60
Carnation, Tall, 4 doz.	5 00
Carnation, Baby, 8 doz.	4 90
Oatman's Dundee, Tall	5 00
Oatman's D'dee, Baby	4 90
Every Day, Tall	5 00
Every Day, Baby	4 90
Pet, Tall	5 00
Pet, Baby, 8 oz.	4 90
Borden's Tall	5 00
Borden's Baby	4

GELATINE



26 oz., 1 doz. case --- 6 00
 3 1/4 oz., 4 doz. case --- 3 60
 One doz. free with 5 cases.
 Jello-O, 3 doz. --- 3 45
 Minute, 3 doz. --- 4 05
 Plymouth, White --- 1 55
 Quaker, 3 doz. --- 2 55

HORSE RADISH

Per doz., 5 oz. --- 90
JELLY AND PRESERVES
 Pure, 30 lb. pails --- 3 30
 Imitation, 30 lb. pails --- 1 75
 Pure, 6 oz., Asst., doz. --- 1 10
 Buckeye, 18 oz., doz. --- 2 00

JELLY GLASSES

8 oz., per doz. --- 37

OLEOMARGARINE

Van Westenbrugge Brands

Carload Distributor



Nucoa, 1 lb. --- 21
 Nucoa, 2 and 5 lb. --- 20 1/2
Wilson & Co.'s Brands
 Certified --- 25 1/2
 Nut --- 19
 Special Roll --- 20

MATCHES

Swan, 144 --- 4 75
 Diamond, 144 box --- 6 00
 Searchlight, 144 box --- 6 00
 Ohio Red Label, 144 bx --- 4 75
 Ohio Blue Tip, 144 box --- 6 00
 Ohio Blue Tip, 720-1c --- 4 50
 Blue Seal, 144 --- 5 75
 Reliable, 144 --- 4 75

Safety Matches

Quaker, 5 gro. case --- 4 25

MINCE MEAT

None Such, 4 doz. --- 6 47
 Quaker, 3 doz. case --- 3 60
 Libby, Kegs, wet, lb. --- 22

MOLASSES



Gold Brer Rabbit

No. 10, 6 cans to case --- 6 20
 No. 5, 12 cans to case --- 6 45
 No. 2 1/2, 24 cans to cs. --- 6 75
 No. 1 1/2, 36 cans to cs. --- 5 50

Green Brer Rabbit

No. 10, 6 cans to case --- 4 95
 No. 5, 12 cans to case --- 5 20
 No. 2 1/2, 24 cans to cs. --- 5 45
 No. 1 1/2, 36 cans to cs. --- 4 55

Aunt Dinah Brand

No. 10, 6 cans to case --- 3 25
 No. 5, 12 cans to case --- 3 50
 No. 2 1/2, 24 cans to cs. --- 3 75
 No. 1 1/2, 36 cans to cs. --- 3 20

New Orleans

Fancy Open Kettle --- 74

Choice

Fair --- 61

Half barrels 5c extra

Molasses in Cans
 Dove, 36, 2 lb. Wh. L. --- 5 60
 Dove, 24, 2 1/2 lb. Wh. L. --- 5 20
 Dove, 36, 2 lb. Black --- 3 30
 Dove, 24, 2 1/2 lb. Black --- 3 90
 Dove, 6 10 lb. Blue L. --- 4 45
 Palmetto, 24, 2 1/2 lb. --- 5 25

NUTS

Whole

Almonds, Tarragona --- 27
 Brazil, New --- 18
 Fancy Mixed --- 23
 Filberts, Sicily --- 22
 Peanuts, Virginia Raw --- 09 1/2
 Peanuts, Vir. roasted --- 10 1/2
 Peanuts, Jumbo, rstd. --- 10 1/2
 Peanuts, Jumbo, std. --- 1 1/2
 Pecans, 3 star --- 20
 Pecans, Jumbo --- 50
 Pecans, Mammoth --- 50
 Walnuts, California --- 38

Salted Peanuts

Fancy, No. 1 --- 13 1/2

Jumbo

Shelled --- 16

Almonds --- 70

Peanuts, Spanish, 125 lb. bags --- 11 1/2

Filberts --- 32

Pecans --- 1 10

Walnuts --- 85

OLIVES

Bulk, 5 gal. keg --- 9 00
 Quart Jars, dozen --- 6 00
 Bulk, 2 gal. keg --- 3 75
 Bulk, 3 gal. keg --- 5 45
 Pint, Jars, dozen --- 3 35
 4 oz. Jar, plain, doz. --- 1 35
 5 1/2 oz. Jar, pl., doz. --- 1 60
 5 oz. Jar, plain, doz. --- 2 35
 20 oz. Jar, Pl. doz. --- 4 25
 3 oz. Jar, Stu., doz. --- 1 35
 6 oz. Jar, stuffed, doz. --- 2 50
 9 oz. Jar, stuffed, doz. --- 3 50
 12 oz. Jar, Stuffed, doz. --- 4 50 @ 4 75
 20 oz. Jar, stuffed dz. --- 7 00

PARIS GREEN

1/8 s --- 31
 1 s --- 29
 2 s and 5 s --- 27

PEANUT BUTTER



Bel Car-Mo Brand
 24 1 lb. pails --- 14
 8 oz., 2 do. in case --- 14
 5 lb. pails, 6 in crate --- 12
 12 2 lb. pails --- 14
 14 lb. pails --- 50
 50 lb. tins --- 25
 25 lb. pails --- 12

PETROLEUM PRODUCTS

Iron Barrels
 Perfection Kerosine --- 14.6
 Red Crown Gasoline, Tank Wagon --- 18.7
 Solite Gasoline --- 20.7
 Gas Machine Gasoline --- 41.1
 V. M. & P. Naphtha --- 24.6
 Capitol Cylinder --- 39.2
 Atlantic Red Engine --- 21.2
 Winter Black --- 12.2



Iron Barrels
 Light --- 62.2
 Medium --- 64.2
 Heavy --- 66.2
 Special heavy --- 68.2
 Extra heavy --- 70.2
 Transmission Oil --- 62.2
 Finol, 4 oz. cans, doz. --- 1 50
 Finol, 8 oz. cans, doz. --- 2 25
 Parowax, 100 lb. --- 9.3
 Parowax, 40, 1 lb. --- 9.5
 Parowax, 20, 1 lb. --- 9.7



Sendac, 12 pt. cans --- 2 70
 Sendac, 12 qt. cans --- 4 60

PICKLES

Medium Sour
 Barrel, 1600 count --- 17 00
 Half bbls., 800 count --- 9 00
 5 gallon, 400 count --- 4 75
Sweet Small
 30 Gallon, 3000 --- 42 00
 5 Gallon, 500 --- 8 25
Dill Pickles
 800 Size, 45 gal. --- 22 00
 1000 Size, 45 gal. --- 22 50

PIPES

Cob, 3 doz. in bx. 1 00 @ 1 20

PLAYING CARDS

Battle Axe, per doz. --- 2 75

Bicycle --- 4 75

POTASH

Babbitt's, 2 doz. --- 2 75

FRESH MEATS

Beef

Top Steers & Heif. --- 17

Good Steers & Hf. 14 @ 16

Med. Steers & Hf. 13 1/2 @ 15

Com. Steers & Hf. 10 @ 12 1/2

Cows

Top --- 14

Good --- 12

Medium --- 10

Poor --- 8

Veal

Top --- 16

Good --- 15

Medium --- 12

Poor --- 10

Lamb

Spring Lamb --- 24

Good --- 23

Medium --- 22

Poor --- 22

Mutton

Good --- 14
 Medium --- 12
 Poor --- 10

Pork

Light hogs --- 15
 Medium hogs --- 15
 Heavy hogs --- 13 1/2
 Loin, Med. --- 23
 Butts --- 22
 Shoulders --- 13 1/2
 Spareribs --- 20
 Neck bones --- 08

PROVISIONS

Barreled Pork
 Clear Back --- 30 00 @ 32 00
 Short Cut Clear --- 31 00 @ 33 00

Dry Salt Meats
 S P Bellies --- 28 00 @ 30 00

Lard

Pure in tierces --- 14
 60 lb. tubs --- advance 1/4
 50 lb. tubs --- advance 1/4
 20 lb. pails --- advance 1/4
 10 lb. pails --- advance 1/4
 5 lb. pails --- advance 1/4
 3 lb. pails --- advance 1/4
 Compound tierces --- 11 1/2
 Compound, tubs --- 12

Sausages

Bologna --- 15
 Liver --- 14
 Frankfurt --- 19
 Pork --- 18 @ 20
 Veal --- 19
 Tongue, Jellied --- 35
 Headcheese --- 18

Smoked Meats

Hams, Cert., 14-16 lb. --- 28
 Hams, Cert., 16-18 lb. --- 29
 Ham, dried beef --- 32
 Knuckles --- 32
 California Hams --- 19
 Picnic Boiled --- 35
 Hams --- 37
 Boiled Hams --- 44
 Minced Hams --- 19
 Bacon --- 24 @ 36

Beef

Boneless, rump 26 00 @ 28 00
 Rump, new --- 27 00 @ 30 00

Mince Meat

Condensed No. 1 car. --- 2 00
 Condensed Bakers brick --- 31
 Moist in glass --- 6 50

Pig's Feet

Cooked in Vinegar
 1/2 bbls. --- 2 50
 3/4 bbls. --- 4 50
 1 bbl. --- 10 00
 Kits, 15 lbs. --- 1 75
 1/4 bbls., 40 lbs. --- 3 50
 3/4 bbls., 80 lbs. --- 5 00

Casings

Hogs, Med., per lb. --- 55
 Beef, round set --- 23 @ 36
 Beef, middles, set --- 1 @ 50
 Sheep, a skeln --- 2 @ 65

RICE

Fancy Blue Rose --- 06 1/2
 Fancy Head --- 08
 Broken --- 03 1/2

ROLLED OATS

Silver Flake, 12 Fam. --- 2 25
 Quaker, 18 Regular --- 1 80
 Quaker, 12s Family --- 2 70
 Mothers, 12s, M'nium --- 3 25
 Nedrow, 12s, China --- 3 25
 Sacks, 90 lb. Jute --- 3 35
 Sacks, 90 lb. Cotton --- 3 40

RUSKS

Holland Rusk Co.
 Brand
 18 roll packages --- 2 30
 36 roll packages --- 4 50
 36 carton packages --- 5 20
 18 carton packages --- 2 65

SALERATUS

Arm and Hammer --- 3 75

SAL SODA

Granulated, bbls. --- 1 80
 Granulated, 60 lbs. cs. --- 1 60
 Granulated, 36 2 1/2 lb. packages --- 2 40

COD FISH

Middles --- 15 1/2
 Tablets, 1/2 lb. Pure --- 19 1/2
 doz. --- 1 40
 Wood boxes, Pure --- 29 1/2
 Whole Cod --- 11 1/2

HERRING

Holland Herring
 Mixed, Keys --- 1 00
 Mied, half bbls. --- 9 50
 Mixed, bbls. --- 17 00
 Milk, Keys --- 1 10
 Milk, half bbls. --- 10 25
 Milk, bbls. --- 19 00
 K K K K Norway --- 19 50
 8 lb. pails --- 1 40
 Cut Lunch --- 1 65
 Boned, 10 lb. boxes --- 15

Lake Herring

1/2 bbl., 100 lbs. --- 6 50

Mackerel

Tubs, 100 lb. fancy fat --- 24 50
 Tubs, 50 count --- 6 50
 Pails, 10 lb. fancy fat --- 1 75

White Fish

Med. Fancy, 100 lb. --- 13 00

SHOE BLACKENING

2 in 1, Paste, doz. --- 1 35
 E. Z. Combination, dz. --- 1 35
 Dri-Foot, doz. --- 2 00
 Bixbys, Doz. --- 1 35
 Shinola, doz. --- 90

STOVE POLISH

Blackine, per doz. --- 1 35
 Black Silk Liquid, dz. --- 1 40
 Black Silk Paste, doz. --- 1 25
 Enameline Paste, doz. --- 1 35
 Enameline Liquid, dz. --- 1 35
 E. Z. Liquid, per doz. --- 1 40
 Radium, per doz. --- 1 85
 Rising Sun, per doz. --- 1 35
 654 Stove Enamel, dz. --- 2 80
 Vulcanol, No. 5, doz. --- 95
 Vulcanol, No. 10, doz. --- 1 35
 Stovoil, per doz. --- 3 00

SALT

Colonial, 24, 2 lb. --- 95
 Colonial, 36-1 1/2 --- 1 25
 Colonial, Iodized, 24-2 --- 2 00
 Med. No. 1 Bbls. --- 2 60
 Med. No. 1, 100 lb. bg. --- 85
 Farmer Spec., 70 lb. --- 90
 Packers Meat, 50 lb. --- 57
 Crushed Rock for ice cream, 100 lb., each --- 85
 Butter Salt, 280 lb. bbl. --- 4 24
 Block, 50 lb. --- 40
 Baker Salt, 280 lb. bbl. --- 4 10
 100, 3 lb. Table --- 5 75
 70, 4 lb. Table --- 5 25
 25, 10 lb. Table --- 5 00
 28 lb. bags, Table --- 42



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

SOAP

Am. Family, 100 box --- 6 30
 Export, 120 box --- 4 80
 Big Four Wh. Na. 100s --- 3 75
 Fels Naptha, 100 box --- 5 50
 Flake White, 10 box --- 4 05
 Grdma White Na. 10s --- 4 10
 Rub No More White --- 4 00
 Naptha, 100 box --- 4 00
 Rub-No-More, yellow --- 5 00
 Swift Classic, 100 box --- 4 40
 20 Mule Borax, 100 bx --- 7 55
 Wool, 100 box --- 6 50
 Jay Rose, 100 box --- 7 85
 Fairy, 100 box --- 5 50
 Palm Olive, 144 box --- 11 00
 Lava, 100 bo --- 6 00
 Octagon --- 4 85
 Sweetheart, 100 box --- 5 70
 Grandpa Tar, 50 sm. --- 2 10
 Grandpa Tar, 50 lge. --- 3 50
 Quaker Hardwater --- 2 85
 Cocoa, 72s, box --- 4 00
 Fairbank Tar, 100 bx --- 7 30
 Trilby Soap, 100, 10c --- 7 00
 Williams Barber Bar, 9s --- 50
 Williams Mug, per doz. --- 48

CLEANSERS



80 can cases, \$4.80 per case

WASHING POWDERS

Bon Ami Pd, 3 dz. bx --- 3 75
 Bon Ami Cake, 3 dz. --- 3 25
 Brillo --- 85
 Climalline, 4 doz. --- 4 20
 Grandma, 100, 5c --- 4 00
 Grandma, 24 Large --- 3 75
 Gold Dust, 100s --- 4 00
 Gold Dust, 12 Large --- 3 20
 Golden Rod, 24 --- 4 25
 Jinx, 3 doz. --- 4 50
 La France Laun., 4 dz. --- 3 60
 Luster Box, 54 --- 3 75
 Old Dutch Clean, 4 dz --- 3 40
 Octagon, 60s --- 4 00
 Rinso, 40s --- 3 20
 Rinso, 24s --- 5 25
 Rub No More, 100, 10 --- 3 85
 Rub No More, 20 Lg. --- 4 00
 Spotless Cleanser, 48, --- 3 85
 20 oz. --- 2 25
 Sani Flush, 1 doz. --- 3 15
 Sapallo, 3 doz. --- 3 15
 Soapine, 100, 12 oz. --- 6 40
 Snowboy, 100, 10 oz. --- 4 00
 Snowboy, 24 Large --- 4 80
 Speedee, 3 doz. --- 7 20
 Sunbrite, 72 doz. --- 4 00
 Wyandotte, 48 --- 4 75

SPICES

Whole Spices
 Allspice, Jamaica --- 24
 Cloves, Zanzibar --- 40
 Cassia, Canton --- 25
 Cassia, 5c pkg., doz. --- 40
 Ginger, African --- 15
 Ginger, Cochinchina --- 30
 Mace, Penang --- 10
 Mied, No. 1 --- 24
 Mixed, 5c pkgs., doz. --- 45
 Nutmegs, 70-90 --- 78
 Nutmegs, 105-110 --- 70
 Pepper, Black --- 45

Pure Ground in Bulk

Allspice, Jamaica --- 18
 Cloves, Zanzibar --- 46
 Cassia, Canton --- 26
 Ginger, Cochinchina --- 38
 Mustard --- 32
 Mace, Penang --- 130
 Pepper, Black --- 60
 Nutmegs --- 75
 Pepper, White --- 60
 Pepper, Cayenne --- 32
 Paprika, Spanish --- 42

Seasoning

Chili Powder, 15c --- 1 35
 Celery Salt, 3 oz. --- 95
 Sage, 2 oz. --- 90
 Onion Salt --- 1 35
 Garlic --- 1 35
 Ponelty, 3 1/2 oz. --- 3 25
 Kitchen Bouquet --- 4 50
 Laurel Leaves --- 20
 Marjoram, 1 oz. --- 90
 Savory, 1 oz. --- 90
 Thyme, 1 oz. --- 90
 Tumeric, 2 1/2 oz. --- 90

STARCH

Corn
 Kingsford, 40 lbs. --- 11 1/2
 Powdered, bags --- 4 00
 Argo, 48-1 lb. pkgs. --- 3 60
 Cream, 48-1 --- 4 80
 Quaker, 40-1 --- 07

Gloss

Argo, 48, 1 lb. pkgs. --- 3 60
 Argo, 12, 3 lb. pkgs. --- 2 96
 Argo, 8, 5 lb. pkgs. --- 3 35
 Silver Gloss, 48, 1s --- 11 1/2
 Elastic, 64 pkgs. --- 5 35
 Tiger, 48-1 --- 3 50
 Tiger, 50 lbs. --- 06

CORN SYRUP

Corn
 Blue Karo, No. 1 1/2 --- 2 36
 Blue Karo, No. 5, 1 dz. --- 3 23
 Blue Karo, No. 10 --- 3 03
 Red Karo, No. 1 1/2 --- 2 64
 Red Karo, No. 5, 1 dz. --- 3 61
 Red Karo, No. 10 --- 3 41

Imit. Maple Flavor

Orange, No. 1 1/2, 2 dz. --- 3 09
 Orange, No. 5, 1 doz. --- 4 31
 Orange, No. 10 --- 4 11

Maple

Green Label Karo, --- 5 19

Maple and Cane

Proceedings of the Grand Rapids Bankruptcy Court.

Grand Rapids, Dec. 11—On this day was held the adjourned first meeting of creditors in the matter of George E. Kenny, Bankrupt No. 3027. The bankrupt was not present or represented. The meeting was further adjourned until Dec. 17.

In the matter of J. Thomas Deacey, Bankrupt No. 3045, the first meeting of creditors has been called for Dec. 27.

In the matter of Joseph M. Avery, Bankrupt No. 2037, the funds for the first meeting have been received and such meeting has been called for Dec. 27.

In the matter of Joseph Liskiewicz, Bankrupt No. 3042, the funds for the first meeting have been received and such meeting has been called for Dec. 27.

Dec. 13. On this day was held the first meeting of creditors in the matter of Edwin Bostwick, Bankrupt No. 3028. The bankrupt was present in person and represented by William A. Mulhern, attorney for the bankrupt. No creditors were present or represented. No claims were proved or allowed. No trustee was appointed. The bankrupt was sworn and examined, without a reporter. The first meeting then adjourned without date and the case has been closed and returned to the district court.

On this day also was held the first meeting of creditors in the matter of Roy Culver, Bankrupt No. 3036. The bankrupt was present in person and represented by attorney William J. Gillett. No creditors were present or represented. One claim was proved and allowed. No trustee was appointed. The bankrupt was sworn and examined, without a reporter. The first meeting then adjourned without date and the case has been closed and returned to the district court as a case without assets.

On this day also was held the first meeting of creditors in the matter of William Anderson, Bankrupt No. 3032. The bankrupt was present in person and represented by attorney John G. Anderson. Claims were proved and allowed. No trustee was appointed. The bankrupt was sworn and examined, without a reporter. The first meeting then adjourned without date and the case has been closed and returned to the district court as a case without assets.

On this day also was held the first meeting of creditors in the matter of Frank M. Hogle, Bankrupt No. 2887. The bankrupt was present in person and represented by Horace T. Barnaby, attorney. No claims were proved and allowed. No creditors were present. No trustee was appointed. The bankrupt was sworn and examined, without a reporter. The bankrupt was directed to pay the filing fee. The meeting then adjourned without date and the case will be closed and returned to the district court.

Dec. 13. On this day was held the first meeting of creditors in the matter of Andrew Nassiff, Bankrupt No. 3033. The bankrupt was present in person and represented by attorney Clare J. Hall. Creditors were present in person and represented by Robert Burns, attorney. Claims were proved and allowed. The bankrupt was sworn and examined, without a reporter. E. De Groot was named trustee, and his bond placed at \$250. The first meeting then adjourned without date.

On this day also was held the first meeting of creditors in the matter of Feldt & Feldt, copartners and Russell W. Feldt and Andreas Feldt, individually, Bankrupt No. 3034. The bankrupts were present in person and represented by attorney. Claims were proved and allowed. Creditors were present in person and by representatives. The bankrupts were sworn and examined, without a reporter. C. W. Moore was elected trustee, and his bond placed at \$500. The first meeting then adjourned without date.

In the matter of William A. Ring, Bankrupt No. 2955, the trustee has filed his final report and account and a final meeting of creditors has been called for Dec. 27.

In the matter of Harry Hall, Bankrupt No. 2023, the final report and account of the trustee has been filed and the final meeting has been called for Dec. 27. Administration expenses will be paid as far as the funds on hand will permit, there being nothing for general creditors.

Dec. 14. On this day was held the adjourned first meeting of creditors in the matter of William Buob and Clinton Lamphere, individually and as copartners doing business as East Grand Rapids Fuel Co., Bankrupt No. 3030. The bankrupts were present in person and represented by attorneys, Corwin, Norcross & Cook. The trustee was present in person and represented by Dilley, Souther & Dilley, Travis, Merrick, Warner & Johnson were present for creditors. The bankrupts were sworn and examined, with a reporter in attendance. The adjourned first meeting then adjourned without date.

In the matter of George E. Kenny, Bankrupt No. 3027, the adjourned first meeting called for Dec. 17 has been adjourned, to Dec. 17.

Dec. 14. We have to-day received the schedules, order of reference and adjudication in the matter of Carl Reed, Bankrupt No. 3050. The matter has been referred to Charles B. Blair as referee in bankruptcy. The bankrupt is a resident of Grand Rapids, and his occupation is that of a laborer. The schedules show assets of \$250 of which the full interest is claimed as exempt, with liabilities of \$576.07. The court has written for funds and upon receipt of the same, the first meeting of creditors will be called and note of the same made herein. The list of creditors of said bankrupt are as follows:

Prange Clothing Co., Grand Rapids \$ 77.50
National Clothing Co., Grand Rapids 43.10
Perkins & Waters Co., Grand Rapids 14.40
Fox Jewelry Co., Grand Rapids 15.50
Commonwealth Loan Co., Grand Rapids 70.00
Herpolsheimer Co., Grand Rapids 63.38
Creston Dairy Co., Grand Rapids 10.61
Peter Beukema, Dorr 60.00
A. & E. Stehouwer, Grand Rapids 8.36
C. T. Willacker, Grand Rapids 16.72
Lock Canal Co., Grand Rapids 21.00
Hake Coal Co., Grand Rapids 32.50
Dr. James O. Scott, Grand Rapids 10.50
Dr. John Pedden, Grand Rapids 5.00
American Auto Ass'n., Grand Rapids 10.00
Y. M. C. A., Grand Rapids 15.00
Mat McCarty, Grand Rapids 102.50

Dec. 14. We have to-day received the schedules, order of reference and adjudication in the matter of Cazimir Orlikowski, and Leon F. Orlikowski, doing business as Orlikowski & Son, Bankrupt No. 3051. The matter has been referred to Charles B. Blair as referee in bankruptcy. The schedules show assets of \$369.23 with liabilities of \$6,323.02. Although it is believed there is \$800 more of assets in said estate. The bankrupt is a resident of Grand Rapids, and their occupation is that of clothing dealer. The first meeting of creditors will be called promptly and note of the same made herein. The list of creditors of said bankrupt are as follows:

City of Grand Rapids \$ 400.14
Greenbaum Bros., Chicago 2,066.65
Edson, Moore & Co., Detroit 1,312.95
Larned Carter & Co., Detroit 63.20
I. Tucker & Co., Chicago 74.13
Hershey Rice Mfg. Co., Columbus 43.12
Weiner Cap Co., Inc., Grand Rapids 81.30
L. Friedman Neckwear Co., Milwaukee 26.75
Volk Mfg. Co., New York 81.00
Simon Bros. Co., Chicago 63.07
C. W. Mills Paper Co., Grand Rapids 33.75
Isaac Walcott & Co., New York 63.75
G. R. Awning Co., Grand Rapids 31.25
Netsall Neckwear Co., Cleveland 8.25
Manasse Hat Co., Grand Rapids 118.00
Rausser, Leavens & Kissinger Co., Milwaukee 75.08
M. P. Cohen Co., New York 15.75
Kal. Pant Co., Kalamazoo 142.75
C. E. Long Co., Grand Rapids 128.33
Pen Trousers Co., Pittsburg 104.25
Ironwear Clothes Co., New York 258.75
Union Special Overal Co., Cincinnati 56.25
Capital Knitting Co., Toledo 17.92
Broadway Neckwear Co., New York 12.30
Rapids Advertising Co., Milwaukee 15.19
Spinner Skutt Lumber Co., Grand Rapids 43.79
Mich. Bell Tel. Co., Grand Rapids 20.35
Mr. & Mrs. Anthony Nadolski, Grand Rapids 240.00
Sydney Orlikowski, Grand Rapids 200.00
Mr. and Mrs. Floyd Baskiewicz, Grand Rapids 325.00
Mr. and Mrs. Bernard Nadolski, Grand Rapids 100.00
Theodore Orlikowski, Grand Rapids 600.00

In the matter of Blue Ribbon Ice Cream Co., Bankrupt No. 2907, the trustee's first report and account has been filed and a first dividend of 5 per cent. has been ordered paid to creditors.

In the matter of Glenn H. Johnson, Bankrupt No. 2999, a first dividend of 20 per cent. has been declared and ordered paid, as well as the payment of expenses of administration.

In the matter of Cazimir Orlikowski and Leon Orlikowski and Orlikowski & Son, copartners, Bankrupts No. 3051, the first meeting of creditors has been called for Jan. 3.

Dec. 20. On this day was held the sale of assets in the matter of James K. Shanahan, Bankrupt No. 3016. The bankrupt was not present or represented. The trustee was present in person. No others were present or represented, except Jackson, Fitzgerald & Dalm for creditors. The property was offered and sold to A. M. Epstein, of Grand Rapids, for \$500. The sale was confirmed and the meeting adjourned without date.

On this day also was held the sale of assets in the matter of Henry Bosscher and Robert Westveld, trading as De Young & Co. and De Young Bros., Bankrupt No. 3029. The bankrupts were not present or represented. The trustee was present in person. Bidders were present in person. The property was sold in final offer of J. Rysekamp, for \$1,225. The sale was confirmed and the meeting adjourned without date.

Dec. 20. We have to-day received the schedules, order of reference and adjudication in the matter of J. Ross Thompson, Bankrupt No. 3053. The matter has

been referred to Charles B. Blair as referee in bankruptcy. The bankrupt is a resident of Kalamazoo, and his occupation is that of a salesman. The schedules show assets of \$700 of which \$100 is claimed as exempt, with liabilities of \$30,317.42. The court has written for funds and upon receipt of the same, the first meeting of creditors will be called and note of the same made herein. The list of creditors of said bankrupt are as follows:

Kal. National Bank, Kalamazoo \$11,000.00
Gray Bar Electric Co., Chicago 13,055.00
Fred Ransler, Kalamazoo 350.00
E. M. Sergeant Coal Co., Kal. 55.00
Millers Coal & Seed Co., Kalamazoo 33.00
Lansing Market, Kalamazoo 95.00
Anderson & Garrison Garage, Kalamazoo 19.50
William Reenders, Kalamazoo 35.00
Jackson, Fitzgerald & Dalm, Kalamazoo 50.00
Jackson Flower Shop, Kalamazoo 20.00
Godfrey Lumber Co., Kalamazoo 20.00
L. A. Schoolmaster, Kalamazoo 19.00
C. B. Conner, Richland 18.48
Little Brothers, Kalamazoo 10.00
Hathaway Tire Co., Kalamazoo 93.00
Kal. Auto Sales, Kalamazoo 40.00
Henry T. Prange, Kalamazoo 15.00
Tackaberry Hat Shop, Kalamazoo 15.00
Music Shop, Kalamazoo 90.00
Bronson Hospital, Kalamazoo 35.00
American Bosch Magneto Co., Springfield, Mass. 132.42
John Brander Co., Kalamazoo 30.00
Columbia Electric Co., Kalamazoo 101.32
Electric Repair Shop, Kalamazoo 1.78
Harry Cox, Kalamazoo 183.30
Harris & Pratt, Kalamazoo 33.00
Kal. Gazette, Kalamazoo 25.25
L. R. Klose Electric Co., Kalamazoo 23.24
Kemper Thomas Co., Cincinnati 25.80
Masonic News, Kalamazoo 12.50
Loose-Leaf Binder Co., Kalamazoo 16.50
M. & T. Battery Shop, Kalamazoo 21.10
Lambay Label Co., Kalamazoo 8.60
W. H. Pendleton, Kalamazoo 131.65
Standard Oil Co., Kalamazoo 20.00
Shakespeare Press, Kalamazoo 80.50
Star Paper Co., Kalamazoo 30.25
Taylor Brothers Co., Rochester, N.Y. 37.95
Chas. E. York, Grand Rapids 11.51
Wolverine Adv. Co., Kalamazoo 67.07
Wheeler & Blaney Co., Kalamazoo 4.38
Prest-O-Lite Co., Indianapolis 56.00
A. Walker, Kalamazoo 147.58
Wm. Nuyin, Kalamazoo 299.54
Frank Clay, Kalamazoo 25.04
Battery Products Co., Chicago 36.75
Connect. Tel. Co., Meriden, Conn. 118.93
Mrs. Grace Harrison, Climax 3,250.00
H. J. Cooper, Kalamazoo 41.88
Smith Tire Shop, Kalamazoo 78.00
Patterson Auto Supply Co., Kala. 14.19
Hinckley & White, Kalamazoo 171.57
Dr. O. C. Davidson, Kalamazoo 12.00

Dec. 20. We have to-day received the schedules, order of reference and adjudication in the matter of Frederick F. Markwardt, individually and doing business as Grand Rapids Laundry, Bankrupt No. 3054. The matter has been referred to Charles B. Blair as referee in bankruptcy. The bankrupt is a resident of Grand Rapids and his occupation is that of a laundry proprietor. The schedules show assets of \$27,413.03 of which \$150 is claimed as exempt, with liabilities of \$52,546.67. The first meeting of creditors will be called promptly and note of the same made herein. The list of creditors of said bankrupt are as follows:

County of Kent \$ 48.00
City of Grand Rapids 185.00
Turner Wall, Grand Rapids 15.00
Walter L. Viergever, Grand Rapids 270.00
Cornelius Vander Jagt, Ada 114.00
W. K. Philip Motor Car Co., G. R. 435.00
Watts Laundry Machiner, St. Joseph 6,348.00
Permutit Co., New York 1,166.34
Am. Laundry Mach. Co., Chicago 4,575.00
Edw. L. Montgomery, Grand Rapids 7,304.00
Senff & Blain, Grand Rapids 900.00
Wm. M. Acker, Ypsilanti 115.30
Acme Welding Co., G. Grand Rapids 2.00
Bond Welding Co., Grand Rapids 10.50
Bixby Office Supply Co., Grand Rapids 10.00
Butterworth Hospital, Grand Rapids 2.00
Butterworth & Lowe, Grand Rapids 4.06
Burroughs Adding Machine Co., Grand Rapids 5.00
Wm. D. Batt, Grand Rapids 19.38
Central Mill. Paper Co., Grand Rapids 65.97
Water Works Dept., Grand Rapids 317.41
Consumers Power Co., Grand Rapids 45.08
Denison & Dykema, Grand Rapids 36.47
Dependable Ptg. Co., Grand Rapids 37.00
Dr. G. DuBois, Grand Rapids 25.00
Foster & Stevens, Grand Rapids 20.00
Friedman Bag Co., Milwaukee 3.75
Forbes Stamp Co., Grand Rapids 8.30
Furn. City Dry Cleaners, G. R. 136.92
G. R. Beltin Co., Grand Rapids 35.00
Press, Grand Rapids 68.24
Grinnell-Rowe Co., Grand Rapids 95.59
G. R. Machinery Co., Grand Rapids 30.00
A. Himes Coal Co., Grand Rapids 72.20
Hayden Supply Co., Grand Rapids 41.95
Cornelius Hoffius, Grand Rapids 500.00
Hartford Steam Boiler Co., G. R. 10.00
Haven Bush Co., Grand Rapids 25.00
James Roofing Co., Grand Rapids 67.65
H. Kohnstamm & Co., Chicago 245.35
Kellers Garage, Grand Rapids 35.42
L. & K. Electric Co., Grand Rapids 70.90
Lewis Electric Co., Grand Rapids 54.62

Chas. Lindberg Shop, Grand Rapids 2.50
Mich. Tag Co., Grand Rapids 30.15
Mich. Mut. Liability Co., Grand Rapids 199.33
Malewitz Bros., Grand Rapids 14.90
Morehead Mfg. Co., Detroit 1.33
Morton Salt Co., Chicago 39.50
Northwestern Pub. Co., Grand Rapids 36.00
W. K. Philip Motor Co., Grand Rapids 7.50
Nat'l. Marking Mach. Co., Cincinnati 3.84
Plankinton Packing Co., Milwaukee 30.00
Parke Elec. Co., Grand Rapids 11.14
Palmolive Co., Chicago 38.06
Quimby Kain Paper Co., Grand Rapids 13.78
Riverside Lumber Co., Grand Rapids 15.00
Ruggles & Rademaker, Manistee 15.80
Remps & Gallmeyer, Grand Rapids 67.42
Ruffe Battery Co., Grand Rapids 30.75
Stelle Bros., Grand Rapids 4.80
Swift & Co., Grand Rapids 338.02
Walter Shults, Grand Rapids 106.00
Sunshine Soda Co., New York 50.00
Shaw & Co., Detroit 66.75
Star Pub. Co., Grandville 42.40
Standard Oil Co., Grand Rapids 11.16
Tenenbaum & Rose Co., Grand Rapids 23.33
H. W. TenBroek Co., Grand Rapids 60.50
Tisch-Hine Co., Grand Rapids 10.39
Tel. Directory Co., Detroit 31.50
Van Leeuwen Dry Goods Co., G. R. 7.26
Valley Mills Co., LaGrange, Ga. 651.60
Wings & Evans, Detroit 28.00
Watts Laundry Co., St. Joseph 50.00
W. D. Viergever, Grand Rapids 391.00
Wagner Tire Co., Grand Rapids 23.25
Phillips Jewelry Co., Grand Rapids 52.00
St. Mary's Hospital, Grand Rapids 345.00
Dr. Wm. H. Veenboer, Grand Rapids 114.00
Dr. C. G. Kerschner, Grand Rapids 35.00
Gerrit Van Strien, Grand Rapids 500.00
Central Fuel Co., Grand Rapids 1,036.00
Paul Markwardt, Grand Rapids 2,762.00
H. W. TenBroek & Sons, G. R. 515.00
Jack Kent, North Park 85.00
Morman Coal Co., Grand Rapids 22.00
G. R. Savings Bank, Grand Rapids 30.00
Franklin Fuel Co., Grand Rapids 513.00
Kent State Bank, Grand Rapids 4,650.00
Industrial Bank, Grand Rapids 187.00
Gerrit Vonk, Grand Rapids 565.00
L. K. Elec. Co., Grand Rapids 340.00
C. A. Morrison, Grand Rapids 215.25
P. B. Gast & Sons, Grand Rapids 895.00
Carls Tire Shop, Grand Rapids 125.40
J. J. MacCauley, Grand Rapids 125.00
A. Boulet, Grand Rapids 2,187.51
Grimes & Madigan, Grand Rapids 311.36
Meyers Transfer Co., Grand Rapids 216.45
Paul Markwardt, Grand Rapids 341.55
E. E. Blain, Grand Rapids 575.00
Checkometer Co., Chicago 45.00
John Boiler Works, Ferrysburg 1,038.00
Geale & Co., Grand Rapids 200.00
Geo. Wells, Grand Rapids 2,500.00
Cincinnati Time Recorder Co., Cincinnati 15.00
Morehead Mfg. Co., Detroit 327.03
Henry Markwardt, Wawawotosa, Wis. 662.00
Otto Markwardt, Royal Oak 662.00
Albert Markwardt, Grand Rapids 2,262.00
G. R. Savings Bank, Grand Rapids 250.00

Origin of Christmas Seals.

The use of Christmas Seals on holiday letters and packages has become a unique holiday custom throughout the United States. Many who buy and use these little Christmas stickers do not know the origin of this custom and the vast good it has done.

In Denmark more than twenty years ago, a postal clerk thought of the possibility of selling an unofficial stamp for use on mail at Christmas time to secure money to maintain a tuberculosis sanatorium. He was given permission by the Danish government to use such a seal and secured thereby several thousand dollars to help the sick.

In 1907 the seal was introduced into this country and \$3,000 worth were sold in Wilmington and Philadelphia. They appealed to the hearts of the people and since that time more than \$32,000,000 has been raised by their sale throughout the country.

This money has been spent to secure tuberculosis hospitals, sanatoria, clinics, dispensaries, open-air classes, summer camps, and to educate the public to fight tuberculosis. The death rate from the white plague has thereby been reduced more than one-half throughout the country.

Bring out the best that is in a man and you will kill whatever bad there is in him.

VALUE OF LOCATION.

Circumstances That Prompt the Placing of Stores.

Among the many problems that confront man or firm in establishing a new retail enterprise, one of the most difficult to solve is that pertaining to location. In fact, some merchandising experts rank it as the most difficult, especially in localities where there is no sharply defined shopping center or in those where all the best locations in such a center are occupied.

Theoretically, at least, the best place for a store is at a point which a maximum number of persons pass in a given period. It is for this reason that corner locations generally are so much sought for and command so much higher rents than those nearer the center of a block. Sellers of small articles, whose only hope for success in a high-rent location is to make a maximum number of sales per hour and thus obtain the greatest possible turnover, are particularly keen in obtaining corner stores. One of the best examples of this is a well-known chain of cigar stores, which carries the matter a step further in providing what might be called angle entrances that permit of entrance from both streets without the necessity of providing two doors.

Incidentally, it is said that this chain, in opening a new store, is practically able to tell the volume of business that can be done in the proposed location before any definite steps toward obtaining it are taken. This is done by having expert "clockers" count the number of passers-by over a given period. Having already established, through the law of averages, the number of persons out of every hundred passers-by who will enter the store in that period, and also having determined by the same law the average purchase per customer, it is relatively easy for the executive in charge of the matter to determine the advisability of obtaining the location under consideration.

The value of corner locations for department stores is demonstrated in every large city of the country, although some flourish without this aid. In the smaller cities corner locations for department stores, while desirable, are not so essential to the success of the project, and there are numerous illustrations of the truth of this statement.

Taken by and large, the old adage about birds of a feather flocking together applies to stores handling similar kinds of merchandise. This is illustrated in many cities by the way in which large department stores are grouped together. It is also shown by the manner in which competing stores handling 5 and 10-cent articles have placed their stores side by side. Usually it is a case of one of the minor chains locating a store next to one of the largest. Instead of fearing inability to do business in a location near the big chain's store, executives of the smaller chains trade on the larger organization's ability to pick excellent locations.

The theory is sound that a store should locate as close as possible to

its center of probable patronage. A store specializing in cheap shoes or cheap garments, for instance, would probably find the going pretty hard in the locations of the 5 and 10 cent stores. The average man or woman who patronizes these stores are not the type of customers who buy cheap merchandise, and for this reason the probable number of sales per thousand passers-by which a low-priced store could make would not be sufficient to make the business pay.

Among other theories expressed regarding store locations is that, so far as possible, they should be chosen on the West side of streets running North and South and on the South side of streets running East and West. The idea back of this is that the store located on the side of the street that is sunny during the afternoon works under a handicap, especially during the hot weather period.

In many cities, however, stores on the shady side of the street outnumber those on the sunny side, and the smaller the city the more likely this is to be true. There is no question that the stores on the shady sides of most streets in all cities have the greatest number of passers-by from which to draw customers. One of the handicaps which stores on the sunny side are said by merchandise authorities to work under is that the advertising value of their show windows is lessened by the unwillingness of prospective customers to study their contents as leisurely and as thoroughly, with the sun beating on them, as the same shoppers study the windows of competitors on the opposite side of the street.

It is admitted, however, that this handicap is not so great on large stores as it is on those in the smaller ones, because the windows of the larger establishments very frequently are devoted to displays of show pieces. These either have no direct sales appeal, or else appeal to so small a proportion of prospective customers as to suffer little from the lack of attention they may receive. In the case of smaller stores, or stores in many of the smaller cities, the situation is different. The stores rely in good part on the "pull" of the merchandise on display to sell it, and the smaller the store is the more likely this is to be so.

There is also a noticeable tendency for stores in small cities of late to locate as near to the "head of the street" as possible; in other words, close to the open country. This is particularly true of stores which cater to rural trade, and the rapid growth in the use of automobiles by farmers is said to be responsible for it. Most farmers, it is said, do not like to drive in traffic, or have their cars driven in congested sections. The result is that they patronize most those stores which are the easiest to get to, and accessibility is the thing the well-posted new merchant tries to provide.

Nine Miles From a Railroad.

It is quite the thing in these days to say that we couldn't get along without this and we couldn't get along without that, and, of course, we mean especially the railroad and the bus,

Yet Hesperia has neither one, and you ought to see what a good town it is in which to live. When we had gotten settled in our rooms at the hotel, the Boy said, "Gosh, I'd like to come up here sometime and live for awhile!"

Hesperia is nine miles from a railroad, and always has been, ever since there wasn't any railroad at all. But it has fine buildings, including a gymnasium and auditorium, and every year the farmers and the teachers arrange a three days' program of music and education, and the youth of Hesperia hear a great deal more that is to their advantage than the youth in nine-tenths of our towns do.

Even the bus has not penetrated into this town, and let's hope it never will. Of course, the automobile has done much for Hesperia. No one is ever any great distance from anywhere in these automobile days. As a matter of fact, our particular automobile was a couple of yards from the road and one down in a ditch last night, but that is another story, and not worth telling anyway, for a friendly ford came along and pulled us out, after all the big cars had whizzed by, and that's that.

Douglas Malloch.

Distinct Asset To Michigan.

E. A. Stowe, of Grand Rapids, a Nashville visitor Saturday, is in many ways a most remarkable man. He has made of his Michigan Tradesman one of the outstanding trade papers of the country and unique in many ways. He is absolutely fearless in exposing frauds and confidence men, stands out like a sore thumb in defense of his friends when they are right and bumps heads right and left when they need to be bumped. He is well along in years, but is as vigorous and full of pep as most men of thirty. His courage in standing up for the right and fighting the wrong are a distinct asset to Michigan and our best hope is that he will be able to maintain the fight for at least another forty years. Michigan needs a lot more men like Ernest A. Stowe, for he has the courage of his convictions and when he hits he hits hard. Our hat is off to you. Mr. Stowe; you're a bully old sport.

Better Rugs Are Selling.

Recently opened lines of spring rugs and carpets are meeting with practically the same reception as those introduced to the trade earlier in the fall, the best business being received on the finer grades of axminsters. Lines including the better grades of velvets are also meeting with success, but as a general rule there is little call for tapestries and the cheaper velvets. The sale of the lower-priced axminsters also is smaller than that of better quality rugs of the same construction. A pretty fair business is also being done in seamless wiltons, but it is not of great proportions. Orders from the Pacific Coast and Middle West districts were said to be best, with those from the South and New England making the poorest showing. Reports do not agree as to the amount of buying that is being done by stores in and around New York, but the indications are that it could be larger.

Outlook Bright For Silk Hose.

Although the advance spring business done to date by direct-selling manufacturers of women's full-fashioned silk hose is not so large as that in recent seasons, the general feeling in the trade is that a good period is ahead. The falling off in advance business is not ascribed to any lack of desire on the part of the retailers to buy, but to a lack of desire to buy so early as they used to. The general feeling, however, is that the present lack of volume in spring sales will more than be made up later on. In some quarters quite a wave of buying is looked for after February 1, by which time retail inventories will have been practically completed, if not entirely. One of the things notable of the spring business that has been done is the tendency to buy better goods, especially hose of the qualities to retail at \$2 per pair and up. An especially good season is looked for on \$2 "retailers."

Rightly Named.

Old Lady—What is your little brother's name?

Boy—We call him Flannel.

Old Lady—How peculiar. Why?

Boy—Because he shrinks from washing.

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, \$4 per inch. Payment with order is required, as amounts are too small to open accounts.

For Sale—Up-to-date Millinery Shoppe and Marcell Stand. Doing big business. Cheap to right party. Wilma Gust, Coldwater, Mich. 447

For Sale—Stock of general merchandise and fixtures, to settle an estate. Wallace Bros., 159 Pipe Stone Street, Benton Harbor, Mich. 448

For Sale—One Detroit Automatic scale, good as new. Cheap. Address Uhlman & Heidelberg, Edmore, Mich. 449

MR. MERCHANT—If you want an expert sales advertising man to write an ad for your January sale, write Ad Writer, care Greene Sales Co., 142-146 N. Mechanic St., Jackson, Mich. 441

FOR SALE—Business for sale, at Muskegon, manufacturing and retail. Only \$2,000 required from reliable party. Good place for two families. Address No. 446 c/o Michigan Tradesman. 446

FOR SALE—Stock of men's clothing, furnishings, and complete line of shoes. In thriving town in Thumb of Michigan. Must be sold at once. Kinde & Co., Cass City, Mich. 433

Have customer for stock of general merchandise, dry goods, shoes, or clothing. Give full particulars. Merchants' Advertising Service, 904 Watkins St., S. E., Grand Rapids, Mich. 434

I WILL PAY CASH

for part or whole stocks of General Dry Goods, Shoes, Furnishings, Clothing, and Bazaar Goods. Call or write Jack Kosofsky, 1235 W. Euclid Ave., Northway 5695, Detroit, Mich.

Pay spot cash for clothing and furnishings goods stocks. L. Silberman, 1250 Burlingame Ave., Detroit, Mich. 566

CASH For Your Merchandise! Will buy your entire stock or part of stock of shoes, dry goods, clothing, furnishings, bazaar novelties, furniture, etc. LOUIS LEVINSOHN. Saginaw, Mich.

ASK FOR

KRAFT CHEESE

A variety for every taste

When On Your Way, See Onaway.

Onaway, Dec. 21—All the different churches and religious societies in Onaway will present their Christmas entertainments this week and the programs are numerous. Santa Claus will be present at each place by appointment and already the long list of requests for presents from the little folks is in his possession. A community Christmas tree sponsored by the Community Council will be a big feature and there is no lack of snow for good sleighing for Santa and his reindeers.

It is, indeed, interesting to review the list of 231 names of traveling salesmen furnished by Geo. W. McKay, some of whom are very familiar to me. For instance, the first on the list being Geo. E. Abbott, known to me since his boyhood days and wearing knee pants. His father, L. Abbott, now conducts a furniture store in Onaway.

A. S. Doak was the first salesman I ever met in Michigan and that was in 1884 while riding from Kiddleville to Belding on the old horse car driven by Fred Ranney. Mr. Doak's traveling case fell off the car platform to the ground, but horse car speed was not very rapid at that time and the case was soon recovered. In later years I assisted him to arise from a bad fall on the icy bridge of the river at Big Rapids.

There was dear old "Jim" Bradford, commonly called "Brad." How many times I have waded and fished the Little Manistee with him when grayling and trout were about equal in number; and in spite of defective eyesight "Brad" could cast a fly and hit the spot equally as well as he could imitate the Swede dialect. I must tell this one: I do not remember the year, but one 3rd of July I received a wire from "Brad" to look for him July 4 to celebrate by going fishing on Little Manistee; accompanied by my brother-in-law from Belding, also by appointment, we started by team just before break of day and just as we reached the village limits a report of a giant firecracker started the team into a run, nearly throwing us all out. At the same time a little boy standing by the fence gate in his shirt tail yelled, "Hooray, she cost a nickel, but damn it, she's worth it." "Brad," after recovering from his fright, exclaimed, "That's Young America for you, this is the 4th of July and I'm a civil war vet. I have never seen anything more appropriate or patriotic than that kid; it became a common by-word with him, 'She cost a nickel, but d--- it, she's worth it.'"

I might relate some of "Charlie" Robinson's experiences with Dr. H. W. Hammond on Pine River and the reception that was given him at the Pacific House after a strenuous day, but it would fill a book.

Aron B. Gates pasted a bible verse in my hat while riding on the train out of Grand Rapids, at the same time clipping one for the conductor in payment of mileage; that was a Gideon mileage book.

Mr. Bellamy, when I first knew him, sold paper, in later years soap and flour always smiling and walking erect. Billy Berner, the base ball fan, the little German boy full of pep. Geo. F. Owen, who always had a good story up his sleeve. Pat Carrol, who believed in the shoes that he sold as well as did Geo. Heinzelman, Henry Snitzler, Will Van Leuven—"Van", all acquaintances. The star prefixed is the sad part. May the star remain missing from the list in the cause of good salesmanship and that the Tradesman editor may continue his good work for years to come. Squire Signal.

Items From the Cloverland of Michigan.

Sault Ste. Marie, Dec. 22—The locks closed on Saturday for the year, after the last two boats were locked through.

Much concern was felt for the last boats, which had not been heard from for the past three days. The missing boats are now all accounted for. They are six in number. Two will winter here and four at the Canadian Soo. The blockade at the Straits is still on. The William Fitch and the Thomas Britt are still locked in the ice near White Shoal, eight miles West of St. Ignace. It is not known whether they can be released by the car ferry, Sainte Marie.

The experience of the past few weeks will long be remembered as the most unusual and thrilling in the history of navigation. Many letters were received from mothers by the postmaster at the canal office, making enquiries about their sons, from whom they had had no word for a long time, and the fear that many would be lost in the freezeup and storm. Miss Kate McDonald, assistant postmaster at the canal, made a hit with the mothers when she asked the sailors who were waiting around the canal office if they had written to their mothers. In most cases they had not done so, so she furnished each with a post card and most all of the boys did as requested, relieving much anxiety at home.

The cold weather for the past week, with the thermometer as low as 20 degrees below zero, has not helped the merchants with their Christmas business. The buying has been very light, which means a big rush at the last. The only place where the rush is on is at the 5 and 10 cent stores, where they are catering to packed houses.

Much Christmas cheer was lost last week when a small boat load of choice liquors was caught in the ice jam when crossing the river above the locks. The captain had to call for help, as he could not navigate any further and before the revenue cutters could reach him he threw the valuable cargo overboard. The liquor was for Sooites he said, and the officers threatened to publish a list of the names of the owners, causing some worry in many families here, but as yet the list has not been in print. Always something to be thankful for, you know.

With such a tremendous apple crop, some of the cider is just bound to get hard before the people can get to it.

The special holiday rates put on by the D. S. S. & A. Railway are bringing many people to the Soo from the surrounding places.

The ferry connecting the two Soos has laid up for the remainder of the winter. We are now obliged to paronize the C. P. Railway until the ice is set for foot travel.

Peter Kott, the well-known merchant at Raber, made a business trip to the Soo last week, taking back a load of supplies. He reports the country roads to be in good condition for auto travel.

Ham Hamilton, the big butter and egg man from Pickford, brought in a large load of turkeys for Christmas. He reports the crop of poultry about cleaned up around Pickford for this year.

Water was turned on at the power canal on Friday, putting the machinery at the carbide plant and the street railway in motion again after about two months of repair work on the canal. This furnished work for several hundred extra men again, which meant added prosperity to the business community.

William Fleetham, the popular jeweler, has been on the sick list for the past week, but expects to be able to get out next week in time for the Christmas rush.

We wish to take this opportunity to wish you all a Merry Christmas and a Happy New Year.

William G. Tapert.

Salesmanship is founded on knowledge, common sense, truth and character.

Remarkable Statement From Worden Grocer Co.

Grand Rapids, Dec. 22—On October 18, 1926, we mailed to you, comparative statement showing the condition of the Worden Grocer Company and the result of the operation of the Company since the time we were appointed Receiver, on February 9, 1926.

The fiscal year of the Worden Grocer Company ended on November 30, 1926, at which time an inventory was taken and the books of the company audited by Lawrence Scudder & Company, Public Accountants. We herewith enclose financial statement as of November 30th, which shows the progress made by the company up to November 30, 1926.

Since February 9, 1926, the date of our appointment, the deficit has been reduced from \$625,931.56 to \$564,394.69, or a reduction of \$61,536.87.

The net profit from operations under the receivership to November 30, 1926, after deducting depreciation on fixed assets, amounts to \$46,330.00. The audit established that during the months of October and November, 1926, the net profit aggregated \$22,335.94.

Since the date of the receivership, all bills for merchandise purchased to carry on the business have been discounted within the discount period. It was found necessary by the Receiver to borrow \$50,000.00, in order to properly finance fall purchases, and this will be paid off in the near future.

We are pleased to give you the above information, as it verifies our opinion expressed in our former letter, that the Worden Grocer Company can be operated at a profit. A great deal of credit for the result shown, is to be given to the new management, and the entire present organization of the Company.

Up to the present we have not succeeded in liquidating any of the real estate owned by the Company, but are putting forth every effort to dispose of these properties at a fair valuation.

We trust that the statement and the showing made will meet with your approval.

The Michigan Trust Company,

Receiver.

C. Sophus Johnson,

Assistant Secretary.

W. A. Gilleland,

General Manager for Receiver.

Another Bad Fire Loss at Kalamazoo.

Kalamazoo, Dec. 21—Kalamazoo seems to be having another series of winter fires of no small proportions and, although the one of Saturday night reached the vast sum of \$300,000, it may be considered a very good streak of luck that it did not mount into a vastly greater amount, as it seemed at one time the whole block from Burdick street to Farmers Alley was about to be consumed by the flames. Persistent effort and hard work on the part of our fire department was very commendable in the face of zero weather and a stubborn fire and we are to be congratulated that the blaze was confined for the most part to the Velleman block. Late reports are to the effect that the walls will be torn down immediately, as there is great danger of a cave in.

W. H. Armintrout recently opened a first-class cash and carry grocery and market at 240 East Main street. This store is the third of a chain of stores conducted by Mr. Armintrout and his sons, Albert and Vernon, the other stores being located on Portage and Reed streets.

Kalamazoo Council, U. C. T., gave a yule party Saturday evening at Moose hall which was well attended by councillors and their friends and children. Santa Claus visited the party at about 10:30 and brought each one present a gift; also a box of candy, nuts and fruit. This is the second of the dancing parties staged during the winter by the Council, which are becoming very popular with the members.

At the January meeting it is planned by Senior Councilor Bauer that the Council will hold their annual Past Councilors meeting—all chairs being filled by Past Senior Councilors. U. C. T. activities for the winter are arranged well in advance as the Ladies Auxiliary have adopted their year book with a complete program for the remainder of the Council year.

Kalamazoo Council extends the season's greetings to all other Councils through the columns of the Tradesman. F. A. Saville.

To all our friends:--

And Patrons:--

WE WISH YOU ALL A

Merry Christmas

AND THE UTMOST PROSPERITY

FOR COMING YEAR

THE WORDEN GROCER COMPANY

Your Selling Cost

is less when you stock goods of known value. Especially when the price has been established by the manufacturer and you realize your full profit as you do on

K C Baking Powder

*Same Price
for over 35 years*

25 ounces for 25c

A fair price to the consumer and good profit for you. Why ask your customers to pay War Prices?

It will pay you to feature K C

*Millions of Pounds Used by the
Government*

Did she say ONE CAN?

Then tell her about the dozens of daily uses for BORDEN'S.

That is the way to sell a dozen cans to the customer who now buys only one at a time.

So—wherever the recipe calls for milk, recommend



The Borden Company
NEW YORK, N.Y.

By the makers of Borden's Eagle Brand Milk, Borden's Malted Milk, Borden's Extra Grade Caramels, Borden's Milk Chocolate Bars.

STRENGTH

ECONOMY

THE MILL MUTUALS Lansing AGENCY Michigan

Representing the
MICHIGAN MILLERS MUTUAL
FIRE INSURANCE COMPANY
AND ASSOCIATED COMPANIES



**Combined Assets of Group
\$33,389,609.28**

20% to 40% Savings Made Since Organization

FIRE INSURANCE—ALL BRANCHES

Tornado—Automobile—Plate Glass

HART BRAND

The Choice of the Land

Fancy

Fruits



Quality

Vegetables

Look for the RED HEART

On The Can

W. R. ROACH & CO.

General Offices
Grand Rapids, Michigan



Recommend

FRANKLIN DAINTY LUMPS

They are exactly the
right size and shape
for Tea and Coffee.
Be sure to talk them
during the holidays.

The
Franklin Sugar Refining Company
PHILADELPHIA, PA.
"A Franklin Cane Sugar for every use"

Breakfast in Two Minutes ---and Such a Breakfast



So nourishing, satisfying, and so easily prepared. If you paid ten dollars for it you couldn't get a better breakfast than Shredded Wheat with milk. Your customers should eat some whole wheat every day—but be sure it's Shredded Wheat. After trying the "new ones" they will always come back to Shredded Wheat—always clean, always pure, always crisp and satisfying.

Every Biscuit is a nourishing meal — 12 good meals in every package.



The Shredded Wheat Co.

Niagara Falls, N. Y.

BEECH-NUT Prepared Spaghetti



Ready to Serve!

The ideal quality product for the progressive Grocer to sell. Display it, thus telling your customers you have it. It is nationally advertised.

BEECH-NUT PACKING COMPANY

"Foods and Confections of Finest Flavor"

CANAJOHARIE

NEW YORK