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Forty-fifth Year

GRAND RAPIDS, WEDNESDAY, JANUARY 18, 1928

Number 2313

The Bell of the Angels

There has come to mind a legend, a thing I had half forgot,
And whether I read it, or dreamed it, ah, well, it matters
not—

It said that in heaven at twilight a great bell softly
swings,

And man may listen and hearken to the wonderful
music that rings.

If he puts from his heart's inner chamber all the passions,
pain and strife,

Heartache and weary longing that throb in the pulse of
life—

If he thrusts from his soul all hatred, all thoughts of
wicked things

He can hear in the holy twilight how the bell of the
angels rings.

And I think that there lies in this legend, if we open our
hearts to see,

Somewhat of an inner meaning, my friend, for you and
for me.

Let us look to our hearts and question, Can pure
thoughts enter in

To a soul if it be already the dwelling of thoughts
of sin?

So, then, let us ponder a little, let us look in our hearts
and see

If the twilight bell of the angels can ring for us, you and
me.

Rose Osborn.

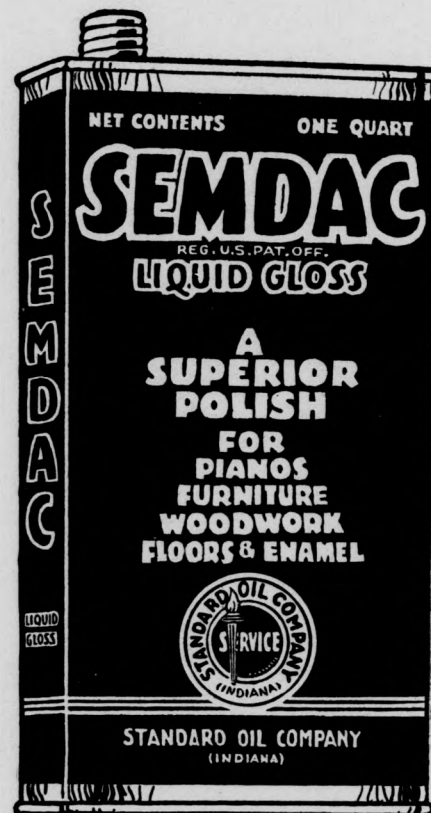
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CHICAGO, ILLINOIS

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E. A. Stowe, Editor

PUBLISHED WEEKLY by Tradesman Company, from its office the Barnhart Building, Grand Rapids.

UNLIKE ANY OTHER PAPER. Frank, free and fearless for the good that we can do. Each issue complete in itself.

DEVOTED TO the best interests of business men.

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

Items From the Cloverland of Michigan.

Sault Ste. Marie, Jan. 17—Now that the holiday season is over we are all back on the job again, comparing notes as to the success of the previous year's achievements. Up in this part of the country most of the houses have enjoyed a fair amount of prosperity and are optimistic for the future. With our new hotel to care for the large tourist season that we are looking forward to and being located on the border of Canada we have many attractions which will bring the tourist in our direction.

The Virginia tea room, which has been closed since last summer, has been opened again by Miss Barbara McMahon. The building has been remodeled and brightened with pretty lamps and comfortable chairs. Small booths have been installed for small group entertaining. A dressing room has also been provided for the comfort of the ladies. On electrically heated steam tables a choice of home cooked food is displayed in the cafeteria department, while special meals will also be served.

The Soo Co-Op. Mer. Association gave a banquet and ball to its 150 employees last week at the Murray Hill Hotel. President W. B. Robertson made the opening address entitled, "Carry Your Load With a Smile." Mr. Robertson is one of the very best Scotch after dinner speakers in the Soo and, with his good stories, puts in a mile of smiles. Jack Smith was toastmaster and ably performed that duty. Leo LeLeivre, the general manager, who is largely responsible for the success of the association, thanked his fellow employees for their co-operation and their willingness to work over time when the occasion demanded the sacrifice. He said that 1927 was the largest year in their business since he took over the management and in its history and looks to still bigger business for 1928.

Life is puzzling. A rut is something a man spends half his life digging and the other half trying to keep out of.

The Canadian Soo had another \$7,000 fire last week, which destroyed the Frank Montello jewelry store and spread to an adjoining building owned by A. Thoun and occupied by the Ianni tailor shop. Two families living overhead were made homeless.

The Atlantic & Pacific Tea Co. is moving its stock from the store on Easterday avenue to the building at 808 South Ashmun street. It now has three stores on Ashmun street and

expects to put up a new tile building on Ashmun street opposite the Temple theater, which is to contain a modern up-to-date meat market.

The motorist will find that he can do most anything with the pedestrian if he will approach him right.

For a long time the Soo has enjoyed the best sodas for ten cents, but, just as we expected, this was too good to last. The dispensers of this popular beverage have learned that in almost every place in the cities 15 cents is the popular price, so they have decided they might just as well fall in line, so the tourists would not think that we are a cheap city. Other drinks, we understand, have not advanced, according to the bootleggers' union.

Dave Williams and Elmer Flemming, of the Williams Furniture Co., attended the annual furniture show at Grand Rapids last week.

Harvey Paquin, of the firm of Pasmore & Paquin, the popular shoe merchants, is attending the shoe dealers' convention at Chicago. He will spend some time visiting friends at Rock Island before returning to the Soo.

Paul Besner, President of the Soo Detroit Club, accompanied by his wife, attended the opening at the new Ojibway Hotel Jan. 2. He paid the Soo some nice compliments on her progress and noted many changes since he left to make his home in Detroit.

For the second time within two months the St. Ignace branch of the A. & P. store was robbed on Saturday night or early Sunday morning. A check is being made to note the amount of the loss. An attempt to burn the store was discovered in a pile of boxes in a shed in the rear of the store which had been started, but the fire evidently went out before gaining headway.

Our three banks all have had a successful and satisfactory business for the past year. All of the old officers have been re-elected and they all look on 1928 with much optimism.

H. Bertram, who for the past year was in charge of the A. & P. store at 406 Ashmun street, has been transferred to the company store at Newberry. He is succeeded here by Bert Imeson. Mr. Bertram has made many warm friends while here who will regret his removal, but wish him every success in his new field.

The Manhattan restaurant, which had changed hands many times since it opened on Ashmun street for the past ten years, has been bought by Mrs. B. Harris, formerly of Escanaba, who is putting in new decorations and new fixtures. It will hereafter be known as the Harris cafe. Mrs. Harris will specialize in home cooking, operating a short order department. Mrs. Harris is an expert cook and opens up under favorable conditions and expects to get a large share of the tourist business.

Nelson Hall returned last Saturday from Ashland, Wis., where he was called by the death of Reid Hall.

We are in receipt of a message from Major Lanphier, from Selfridge Field, that he would like to visit the Soo in the near future with a fleet of fourteen planes. Arrangements are being made for the reception. This will also give much prestige to our getting a good landing field, which has been under consideration for the past year.

George Bailey, of the Bailey shoe shop, returned last week from Chicago, where he attended the shoe show.

This was Mr. Bailey's first visit to Chicago in eighteen years. He did not remember if it seemed any larger in the Windy City, but found that many of the old landmarks and many of the old interesting places are no more. The old time signs, "Biggest schooner in town for 5 cents" has disappeared. Eighteen years surely has made many changes, not only in Chicago but in our own town.

It is just twenty-five years ago that Christ and Sam Gianakura, two young Greeks, arrived in the Soo from Greece. They liked the appearance of the Soo and opened up a small confectionery store at 463 Portage avenue, which they continued until 1907, when the business extended out on Ashmun street. Expecting to get their share of prosperity here, they moved into the store at 504 Ashmun street, which has been their abode ever since. Ten years ago they both were made American citizens. They don't believe in sending their money back to the old country, but spend every cent at home. They have been putting in new fixtures and made many improvements from time to time, keeping abreast of the times. They have now just finished installing all new silver gray booths, equipped with individual lights and mirrors, making their place one of the finest of its kind in the city. In addition to sodas and candies, they also serve light meals and lunches, being equipped with the latest electric toasters, electric stoves and frigid air. It is this class and type of foreigners who help build up the cities and they are to be congratulated on their success.

William G. Tapert.

Success of Treasury Plan Seen.

The financial district is definitely pleased with the Treasury's new plan to refund \$2,147,000,000 in Third Liberty 4½s.

What the Government proposes in a word is to give 3½ per cent. Treasury notes due December 15, 1932, in exchange for the Third Liberty 4½s which mature September 15, 1928. The offer is looked upon favorably by Wall Street for the reason that if accepted at once it gives investors a better run for their money than may be obtained in the open market. That is to say the man who owns a \$1,000 Third Liberty 4½ per cent. bond can get more for it by accepting the Treasury's proposal of exchange than by selling it on the market.

This may sound paradoxical since in accepting the Government's offer holders give up a 4½ per cent. coupon for one bearing 3½ per cent. interest. The point is that holders of the Third Liberties who make immediate exchange will begin to draw interest on the new 3½ per cent. notes January 16, but between that date and March 15 they will also receive interest on the surrendered 5¼s.

In taking its first step to refund one of the large remaining loans the Government is even more assured of success than it was at this time last year when it began to plan for redemption of the Seconds. Being a long term

obligation of the kind popular with small investors, the Seconds were held to a large extent in small lots. The difficulty in refunding the issue lay in its wide distribution. The Government found large holders of the Seconds prompt in accepting proposals of exchange. It found the small investors slow to accept.

Now the Government is dealing with an issue that presumably is held largely by big investors. By its very nature a 1928 maturity would drift into short term portfolios. The bonds mature this year and everybody has known right along that they mature. It is not a case in which a long term issue has been redeemed ahead of its scheduled date.

Wall Street is watching the operations of the Treasury Department closely nowadays in connection with plans for refunding the 1928 maturities for what may be revealed of the trend in interest rates this year.

Paul Willard Garrett.

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Bakers Organize For Mutual Protection.

"A few weeks ago fifteen wholesale bakers operating bakeries in Southern Michigan got together and organized a business club called the Bakers Business Club.

"The purpose of this club is to work together to promote better business conditions and a better understanding between the baker and the grocer.

"To help the grocer to improve his understanding of the grocery business whenever possible and to assist the grocer as much as possible at all times for the success of the grocer means the success of the baker.

We meet the second Tuesday of each month in different cities. We have had three meetings and believe we have made good progress and before the year is over will have done much for the local grocer and for ourselves."

This was sent to me by Charles Lawrence, of the Lawrence Baking Co., Lansing. I attended a meeting at Hotel Olds and there were present representatives from Ann Arbor, Jackson, Kalamazoo, Bay City, Saginaw, Battle Creek and Lansing bakers.

Their meeting was very interesting to me and I think they are in the same position as the wholesaler, jobber and retailer and trying very hard to make themselves safe by getting in our business saving boat, which is the Retail Grocers & Meat Dealers Association of the State of Michigan. We are open for any suggestions they may put forth at our convention April 17, 18 and 19, which will be held at Hotel Olds, Lansing.

O. H. Bailey,

President Retail Grocers and Meat Dealers Ass'n.

THE PRODUCE AGENCY ACT.

Some Facts About an Important New Law.

The marketing of food products is a subject which attracts widespread interest. Much serious thought is devoted to improving present methods, and nearly every session of Congress sees the passage of legislation relating to the marketing of food products. Keeping the large urban population continuously supplied throughout all seasons of the year with those highly perishable products commonly known as "produce" requires a vast and complicated system of distribution. Nearly every conceivable method of merchandising is used. In such a vast business represented by thousands of independent units operating under highly competitive conditions, abuses, unfair practices, and dishonesty inevitably creep into the industry and are a constant source of annoyance and loss to the legitimate dealer. Any action, legislative or otherwise, that will discourage questionable practices and, in doing so, establish confidence, is desirable and helpful to the industry.

The Produce Agency Act is a new law. It was approved March 3, 1927, and became effective July 1, 1927. The scope of the act is limited in that it applies only to those perishable products commonly referred to as "produce," or more specifically, fruits, vegetables, melons, dairy and poultry products, etc. Also the act is limited to transactions involving the receiving of produce in interstate commerce for or on behalf of another. In other words, it applies only to agency transactions, and then only when the produce in question has moved in interstate commerce. As many hundreds of thousands of carloads of produce are shipped in interstate commerce annually, and as a considerable part of the total quantity is handled on an agency basis, during a part at least of its journey from producer to consumer, the act is of interest to nearly everyone in the produce industry. It is of particular interest to growers, shippers, commission merchants and brokers, although its influence is not limited to any one group in the industry.

Briefly, the act contains three important provisions which should be kept in mind. It makes it a misdemeanor for anyone receiving produce in interstate commerce for or on behalf of another (1) to dump, abandon, discard as refuse, or destroy, the produce so received without good and sufficient cause therefor; (2) to fail knowingly and with intent to defraud, to account truly and correctly therefor; and (3) to make any false statement, knowingly and with intent to defraud, concerning the handling, condition, quality, quantity, sale or disposition thereof. For violation the act provides that a penalty may be imposed of a fine of not less than \$100 or more than \$3,000, or imprisonment of not exceeding one year, or both, at the discretion of the court.

With respect to that provision of the act prohibiting the unjustifiable dumping of produce, it would be difficult to ascertain quantitatively to

what extent produce is dumped without good cause. Complaints are frequently heard, and the passage of this act indicates that some shippers believe abuses occur in connection with the dumping of produce. They are not satisfied with a return which accounts for a consignment in no other way than by the mere statement that all or a part of the produce was dumped. The Produce Agency Act prohibits the dumping of produce, when received subject to the other provisions of the act, either directly, indirectly or in collusion with another. The provision of the act with respect to dumping merely means that the receiver shall take whatever steps are necessary to protect the interests of the shipper or owner of the produce entrusted to him for disposition. The high perishability of the products referred to in the act makes it inevitable that many shipments will arrive in the markets in various stages of deterioration.

If a shipment of produce has been

generally made use of, authority has been delegated to any authorized inspector of the U. S. Department of Agriculture under the farm products inspection law, or any health officer or food inspector of any state, county, parish, city or municipality to make inspections of produce intended to be dumped, and if the facts warrant, issue certificates showing the produce to be without commercial value. If a certificate of inspection under the Produce Agency Act is desired, application should be made to the nearest farm products inspector of the U. S. Bureau of Agricultural Economics or to the nearest health officer.

While the act is limited to agency transactions, and of course does not apply in cases of direct purchase and sale between two parties, it should not be construed as applying only to certain classes in the trade. For example, it should not be assumed that the act applies only to commission merchants and therefore is of but casual interest to anyone else. The

stance, a broker exercises that control over a consignment upon its arrival which is involved in directing the railroad as to the disposition thereof, it is believed the broker could be said to have received the produce and hence would be subject to the act. There are probably numerous transactions in connection with which it might be difficult to determine whether the produce was legally received for or on behalf of another. In general, the opinion is that if a person has authority to dispose of or order the disposition of produce not owned by him and which has moved in interstate commerce, even though his authority may be limited to certain acts, it may be said that he is acting for or on behalf of another with respect to such produce.

With respect to produce arriving in poor condition, and which is to be sold on commission, the question is frequently asked of the Bureau whether, under the Produce Agency Act, a shipment billed to a certain firm must be accepted even if it appears that the condition of the produce is such as to make it certain that transportation and other charges would not be realized if the produce is accepted. As previously stated, the Produce Agency Act applies only to agency transactions covering produce received in interstate commerce, and it is believed that produce has not been received and the agency relationship is not established thereunder until the produce has been accepted from the carrier.

That provision of the act with respect to correct accounting and the making of false statements is probably the most important feature of the act. It is the provision which is likely to be most far-reaching and comprehensive in its influence upon the industry. Briefly, this provision means that the receiver of produce subject to the act shall dispose of the producer entrusted to him to the best of his ability, that he shall offer it to the buyer for exactly what it is, and that he shall completely, honestly and correctly account for the produce to his principal and return to him all that has been received for it, less commissions, advances and other proper charges.

Regarding the false statement provision of the act it seems advisable to mention two points of interest. In some markets and for some commodities it is understood to be the practice to pool or average the sales of consignments for the day, thus making uniform returns to all shippers. It is believed that if a return is made knowingly to a shipper, which return does not represent the actual amount received for the produce, less commissions and other proper charges, the return might reasonably be interpreted under the Produce Agency Act as being a false statement, unless by prior agreement the shipper understood that his produce would be received and pooled with that of others. The second point involves the practice, said to exist, of receivers, without authority, selling to themselves all or a part of produce received by them for sale. The courts have ruled in



Portrait of a customer when she wants to sell the grocer a ticket for some affair, and—



Portrait of the same customer when she is asked for the money to settle her grocery bill

accepted by a receiver, and is found to be in poor condition, it should be reconditioned if reconditioning will be to the advantage of the shipper. If, after allowance is made for transportation and other charges, the cost of reconditioning would not result in advantage to the shipper, the best disposition possible should be made of the produce in question. If the produce is without commercial value it may be dumped. If the produce to be dumped is without commercial value a certificate may be obtained under authority contained in the Produce Agency Act and the rules and regulations issued by the Secretary of Agriculture pursuant to the authority contained in the act. Obtaining a certificate of inspection in case produce is to be dumped is not compulsory. However, provision is made for the receiver, subject to the act, to obtain a certificate in such cases, which certificate may be submitted to his principal as evidence of "good and sufficient cause" for dumping the produce in question. In order that this service provision of the act may be

act refers to produce received in interstate commerce for or on behalf of another. The important thing then to determine is whether the produce has been received in interstate commerce for, or on behalf of another, either at shipping point or in the terminal markets, regardless of whether the receiver may be generally classified as a commission merchant, broker, carlot distributor or by any other designation.

The usual type of commission transaction appears clearly to involve the receiving of produce for or on behalf of another and therefore comes within the purview of the act. There are other types of transactions, however, where the applicability of the act is not so clear. As an illustration, the broker, in varying degree, certainly operates "for or on behalf of another." His powers as agent may not be as broad as those of the commission merchant, but the act does not attempt to define the scope of the agency. It may be broad or restricted. The act merely says "for or on behalf of another." If, for in-

some instances that such a transaction is not an actual sale as between principal and agent. So far as the Produce Agency Act is concerned, it is advised that all the facts surrounding such a transaction, if made, be fully disclosed to the shipper to show good faith. If the receiver takes in the produce himself without disclosing the fact to the shipper, it could strongly suggest a violation of the act through indicating to the shipper that a bona fide sale had been made when in fact such was not the case.

This act arises from the old, old question as to whether the man who acts as agent for another is honest and faithful in his discharge of his trust. It recognizes deliberate dishonesty by making it a crime and providing suitable punishment therefor. It is a new weapon aimed at deliberate dishonesty in agency transactions in the produce business, and from that viewpoint will be regarded by the great majority in the industry as a constructive helpful influence in that industry.

C. W. Kitchen.

A Home Town Dialogue.

"Well, well! How does the old place look? Haven't been here in a dog's age. Why, where's the Opera House?"

"Torn down. That's Kidd and Blackbeard's garage on the old Opera House site."

"My gracious! Where's Timothy's Feed Depot?"

"Garage. Turpin and Co. run that."

"I don't see the old church steeple down Main street."

"No; when the Flint boys bought the property for their automobile service station they took the steeple down."

"Well, I'll be blessed. Town Hall still here, I suppose?"

"Oh, yes; but town meetings are held upstairs. The ground floor is occupied by Static and Son, radios and accessories."

"Why, I wouldn't know the place. Feel just like a stranger. Let's stroll down to the American House and meet some of the old boys."

"American House is gone. There's a brick block of new stores there; the Bumpmobile Agency—that's run by the Hay boys; you remember them, I reckon; Jim Haslett's Agency for Grip-the-Grit tires and Billy McFeeters's used car depot."

"Well, I'm—Town pump still working?"

"Yep; filling station; gasoline; works day and night."

"My lands! Say, is there any place in the old burg that isn't in the auto or radio business?"

"Sure; Old Man Hick's whip factory, just off River street. He's 96 and won't sell. Kinder sot in his ways, they tell me."

Not Much Difference.

What's the difference between a father and a mother?

"A father is one who is afraid that every young fellow who calls at the house is trying to marry his daughter. A mother is one who is afraid that he is not."

Democrats Should Present Business Man For President.

Grandville, Jan. 10—A business man for President. Why not?

The Democrats are holding a Jackson day dinner at Washington on Jan. 12 to commemorate the life and deeds of an early day party leader. Why not on this day an agreement to cast aside political lawyers and go in for the best man?

Al Smith has declined to be a party at that dinner, so the diners will be wholly free to express themselves on the subject of the next presidential nomination.

Such gatherings usually count for very little, so far as practical results go, but, of course, as the general trend of party thought may be ascertained some good may result. Al Smith is wise to keep away from this gathering of the wise heads of the party. It is all too soon to engage in a rough and tumble scramble for the party honors.

A successful business man would make a splendid President. Then why not select a candidate from that class? No mistake could be made and the old animosities of ancient political feuds might be avoided.

Jefferson is really the real Democratic saint, since the rough and ready Jackson antagonized too many men within his own party ranks to be very deeply loved. He even went so far as to threaten to hang a member of his own party did he not conform to the demands of Constitutional Government and cease his disunion tactics. That was going some, to say the least.

Jeffersonian Democracy and the Democracy of A. Jackson differ in so many points it would hardly be safe to discuss those differences.

However, Carolina Calhoun was wise enough not to go to extremes in his nullification plot in South Carolina, consequently there was no hanging bee in which it has been said that Old Hickory would have delighted.

Give us a business man for a candidate and see how quick the Republicans will respond to the challenge and place a Mellon or some other worthy gentleman in business life before the people for their franchises.

In this connection there is no hint at a Wall street candidate. Not all business men of mark hail from that street. The country, East, West, North and South, is marked by men successful in business. It may be admitted that the man who makes a complete success in that line has something forceful and utterly honest in his makeup which will not go amiss in the White House.

Business before pleasure. This sounds good and we might say as well business before politics such as has so often disgraced the halls of legislation in the past.

We have had lawyers in plenty in public life and far too few men of business who, while capable of building their own personal fortunes on the rugged rock of honesty, would make capable public officials for all the people.

A man who succeeds in business is almost invariably a man of honesty, lacking, perhaps, in cunning and chicanery, yet fully up to the demands of the country's necessities.

We might point to several samples of the business men in public life who have won the plaudits of their fellows. Very few who have been tried have been found wanting.

I noted the other day that a prominent man had suggested Andrew Mellon as a suitable candidate for the Republican nomination. Many may jeer at this and yet the country might go farther and fare much worse. A man who has successfully managed the financial affairs of a great Nation like ours has certainly something about his personality which cannot be belittled.

A business man for president. May not we again ask?

The Democrats have a rare oppor-

tunity before them and if they act up to their privilege something full of meat is sure to come from it. The mere politicians of the party should be given their conge and the workmen in business, on the farms and workshops of the land should be given a chance. Have the leaders of that party sufficient insight into the situation to act accordingly?

The attendants at this Jackson dinner may make or break the party right there. The enthusiasm of the occasion may work contrary to good judgment and all discretion be thrown to the winds in jubilation over the greatness of the man who licked the British at New Orleans after the war between Britain and the United States was over.

That Andrew Jackson has an enviable place in our history is admitted. That he was a great American may not be denied, also that he was an American before being a party man must be conceded to his praise.

Does Al Smith fill the bill for President? We would advise the diners at this Washington dinner to study the situation with wide open eyes and let not enthusiasm for a long dead hero, nor admiration for a present day politician, blind them to making a serious mistake.

Take up the question of making a business man President and see how the idea grows with repetition until the logic of events cannot be denied.

The bogey of Wall street need not intrude here. Voters are becoming more intelligent as time passes, and the shout of "Wall street" can no longer be a scarecrow to the honest sentiment of the Nation.

Should the Democrats act wisely at this Jackson dinner they will surely make a ten strike and aid in giving the country a nominee who is a business man from the crown of his head to the sole of his feet. Old Timer.

Perfecting Plans For the Better Merchandising Conference.

Detroit, Jan. 17—Plans for the Better Merchandising Conference and Exposition which will be held at the Book-Cadillac Hotel, Detroit, on Feb. 15, 16 and 17, have now been fully developed and a very interesting program has been prepared, it was announced Saturday by J. B. Sperry, of Port Huron, President of the Better Merchandising Association. More than 1,000 and probably above 1,200 retailers from throughout Michigan will register for this big three-day merchandising conference.

While such large merchandising organizations as the bigger department stores in the large cities conduct regularly what is virtually a merchandising school for their sales staff and executive, the independent retail merchants have not this opportunity and to-day it is becoming realized that nothing affords a bigger and more comprehensive opportunity for learning how other merchants are solving problems that are the common lot of all merchants to-day than to attend a real live conference such as this affair. It is built essentially for the retailer.

The program shows as the keynote address that on "What 1928 Holds for the Retailer," by William Nelson Taft, editor of the Retail Ledger, of Philadelphia, who is thoroughly qualified to speak with authority. Another feature speaker is Paul T. Cherington, director of research of the J. Walter Thompson Co., of New York, and formerly professor of marketing of Harvard University, who will speak on "What Research tells about the Retailer." Charles J. Christensen, of Saginaw, will speak on "How the Home-Owned Store keeps on Selling Goods," and J. Woodside, of the Western Co., Chicago speaks on "Planned Selling." Several other main session speakers, also outstanding, will also deliver important merchandising talks. The group sessions will also in their respective

divisions of hardware, drugs, dry goods, groceries, plumbing, furniture, bakeries, etc., have leading men speak and direct the discussions and a feature that last March was most favorably commented upon will again be carried out, namely the demonstrations of window trimming for the various types of retail stores.

The Exposition will have eighty-four booths of display and will occupy the entire ballroom floor in the Book-Cadillac. An interesting feature of this part of the affair will be the miniature model retail store put on by Lee & Cady.

Chambers of Commerce throughout Michigan are urging upon their local merchants the great importance of attending this Conference. It was recently pointed out by the Domestic Bureau of the U. S. Chamber of Commerce, at Washington, that almost 8,000 merchants went under during the first six months of 1927 and we can safely assume about as many more followed suit during the last half of the year. Many will fall by the wayside in 1928. Why do some merchants succeed while others fail to withstand the ordeal? It is a case of having to meet present-day conditions with modern selling methods and attendance at such an affair as this mid-February gathering in Detroit will largely help in a practical manner to afford ways and means materially counting in the effort of the retailer to sell more merchandise.

Registration is purely a nominal fee of \$2. Full particulars and registration cards can be had by communicating with headquarters, Better Merchandising Association, Book-Cadillac Hotel, Detroit.

S. E. Sangster,
Director of Publicity.

When on Your Way, See Onaway.

Onaway, Jan. 17—The Onaway Garment factory is running full capacity and has a sign out "Girls Wanted." A nice, clean, comfortable place to work where many of the help soon become experts and draw good sized pay checks.

The proposed canning factory is rapidly gaining impetus and meeting with favor among the farmers who have expressed their willingness to provide sufficient crops to warrant the building of a reasonably sized plant.

The A. & P. store, recently destroyed by fire and now temporarily located, has leased the East side of Henry Lipshield's store, formerly used for ladies' furnishings, and expects to take possession Feb. 1.

A number of years ago two wells were sunk, one inside the city limits of Onaway and the other outside, where, it was claimed, prospects bid fair for oil. Either from lack of experience or capital or both, they were abandoned at a depth of several hundred feet, although indications were not at all discouraging. Now people are wondering why, with more modern equipment and conditions favorable, the work could not be completed. While it may be a gamble, to a certain extent, it is no more so than with some of our sister cities; few good deeds are accomplished without some sacrifices and it would look as though the venture would warrant another trial.

Jack Wright, proprietor of Wright's Newsery, is displaying his new arrival of 1928 pennant reading, "When on Your Way, See Onaway." Jack is a booster of the (Wright) caliber and sets an example along the lines that every merchant might well follow.

Squire Signal.

Too Common Occurrence.

Floorwalker (to impatient customer, leaving): Can't you get waited on, Madame?

Madame: No. I'm afraid I came at an unfortunate time; your salesladies are in conference.

MOVEMENTS OF MERCHANTS.

Orion—The Orion State Bank has increased its capital stock from \$30,000 to \$60,000.

Detroit—Clarks, Inc., 4418 Woodward avenue, has increased its capital stock from \$1,000 to \$10,000.

Detroit—Scholnick's, Inc., succeeds Nathan H. Scholnick in the boot, shoe and men's furnishings business.

Lansing—Runnel's French Coal Co., 1034 South Cedar street, has changed its name to Runnel's Coal Co.

Detroit—L. Rush & Co., 19106 Woodward avenue, boots, shoes, etc., has filed a petition in bankruptcy.

Grand Rapids—G. E. Henisley succeeds F. A. Covell in the grocery business at 733 Division avenue, South.

Lansing—Frank Barritt succeeds Elmer Van Antwerp in the grocery business at 929 North Pine street.

Kalamazoo—The Hekman Biscuit Co., of Grand Rapids, has purchased the building its branch house occupies at 1009 North Westnedge avenue.

Homer—T. G. Horton, who conducts Hotel Calhoun, has purchased a variety stock and added lines of dry goods, men's clothing and shelf hardware.

Detroit—The Uniset Golf Co., Stephenson Bldg., has changed its name to the Duo-Set Golf Co. and removed its business offices to General Motors Bldg.

Niles—Newman & Snell's State Bank, established in 1916, has changed its name to the State Bank of Niles and increased its capital stock from \$75,000 to \$100,000.

Detroit—The Sterling, Wilson, Hamblen & Ayer Co., 3002 Hooker avenue, wholesale dealer in oysters, has changed its name to the Sterling, Wilson, Hamblen Co., Inc.

Saginaw—Williams Ice Cream Co., 213 North Hamilton street, has been incorporated with an authorized capital stock of \$50,000, all of which has been subscribed and paid in in property.

Detroit—The Crystal Springs Beverage Co., 719 Farwell Bldg., has been incorporated with an authorized capital stock of \$10,000, \$1,000 of which has been subscribed and paid in in cash.

Ewen—The Slocum Grain Co. has sold its stock and plant and its retail oil business to W. E. Helakoski, who has taken possession. Mr. Slocum will devote his entire attention to his wholesale oil business.

Escanaba—The Northern Beverage Co., 1606 Ludington street, has been incorporated with an authorized capital stock of 3,000 shares at \$100 per share, all of which has been subscribed and \$300,000 paid in in property.

Flint—The Flint Supply Corporation, 910 F. P. Smith Bldg., building supplies, etc., has been incorporated with an authorized capital stock of \$10,000, all of which has been subscribed and \$1,000 paid in in cash.

Detroit—The L. A. B. Drug Specialty Co., Room 506, 642 Beaubien street, has been incorporated with an authorized capital stock of \$15,000, of which amount \$7,500 has been subscribed and \$1,500 paid in in cash.

Detroit—The United Saw & Tool Co., 3-123 Gen. Motors Bldg., has been

incorporated with an authorized capital stock of \$50,000, of which amount \$17,000 has been subscribed, \$5,000 paid in in cash and \$6,000 in property.

Birmingham—Temple Stores, Frank and Purdy streets, has been incorporated to deal in general merchandise, with an authorized capital stock of \$4,000, all of which has been subscribed and paid in, \$2,500 in cash and \$1,500 in property.

Detroit—The Paramount Hardware Co., 6174 Concord avenue, has been incorporated to conduct a retail hardware business, with an authorized capital stock of \$35,000, of which amount \$26,300 has been subscribed and paid in in property.

Detroit—The Best Dress Shop, Inc., 5024 Joy Road, has been incorporated to deal in women's and children's wearing apparel at retail, with an authorized capital stock of \$1,500, all of which has been subscribed and paid in, \$750 in cash and \$750 in property.

Detroit—Beranek & Beranek, merchant tailors, 128 Madison avenue, have merged the business into a stock company under the same style, with an authorized capital stock of 5,000 shares no par value, of which amount \$1,700 has been subscribed and paid in.

Detroit—The Victor Rubber Stamp Co., 525 Woodward avenue, has merged its business into a stock company under the style of the Victor Rubber Stamp Co., Inc., with an authorized capital stock of \$10,000, \$5,500 of which has been subscribed and paid in, \$2,500 in cash and \$3,000 in property.

Lansing—The Arctic Ice Cream Co., of Detroit, has purchased the dairy business at Lansing of the N. H. Winans & Sons Co. Cass Winans will be manager of the Lansing concern which will continue to use the old name for a time. The Winans company has supplied milk products to Lansing for some 40 years.

Jackson—The Lyman H. Hill Co., 224 South Mechanic street, has been incorporated to deal in fuel and builders' supplies, with an authorized capital stock of 4,000 shares class A stock at \$10 per share, 4,000 shares class B stock at \$1 per share and 4,000 shares class C stock at \$2.50 per share, \$20,000 being subscribed and \$2,000 paid in in cash.

East Saugatuck—Mrs. John Lubbers wife of the postmaster and dealer in general merchandise here, died at the age of 72 years as the result of a fall that she suffered about two weeks ago. She is survived by her husband and six children. The funeral was held Wednesday afternoon at one o'clock at the home and at 1:30 at the East Saugatuck Christian Reformed church.

Detroit—The Michigan Music Co., 10050 Aurora street, has merged its business into a stock company under the style of the Michigan Music Corporation, to deal in musical instruments and all kinds of musical merchandise, with an authorized capital stock of \$30,000 preferred and 20,000 shares at \$1 per share, of which amount \$5,000 and 100 shares has been subscribed and \$5,000 paid in in cash.

Manufacturing Matters.

Detroit—The Ireland & Mathews Manufacturing Co., 1505 Beard street,

has increased its capital stock from \$1,500,000 to \$1,560,000.

Detroit—The Continental Bus Manufacturing Co., 1930 Tenth street, has been incorporated to manufacture and deal in motor vehicles, with an authorized capital stock of \$100,000, \$26,000 of which has been subscribed and paid in in property.

Kalamazoo—The Allen Electric & Manufacturing Co., North Pitcher street, has been incorporated with an authorized capital stock of \$100,000, of which amount \$71,250 has been subscribed, \$4,888.92 paid in in cash and \$66,361.08 in property.

Linden—The National Appliance Co. Inc., has been incorporated to manufacture and deal in electrical appliances, with an authorized capital stock of \$25,000, of which amount \$7,020 has been subscribed and paid in, \$3,020 in cash and \$4,000 in property.

Detroit—Rathbun Products, Inc., 4043 Beaufait street, has been incorporated to manufacture and deal in electric drainage pumps, appliances, etc., with an authorized capital stock of \$22,500 common and \$7,500 preferred, of which amount \$22,500 has been subscribed and paid in, \$2,800 in cash and \$19,700 in property.

Highland Park—The Michigan Concrete Co., 14445 Hamilton avenue, has been incorporated to manufacture concrete products and deal in material thereto, with an authorized capital stock of \$75,000 preferred and 25,000 shares at \$1 per share, of which amount \$69,000 and 18,624 shares has been subscribed and \$37,486 paid in in cash.

Benton Harbor—The Pier Equipment Co., 202 South Water street, has merged its business into a stock company under the style of the Pier Equipment Manufacturing Co., with an authorized capital stock of \$6,000 common and \$4,000 preferred, of which amount \$10,000 has been subscribed, \$2,000 paid in in cash and \$2,500 in property.

Boyer City—The Consumers Power Co. has purchased the entire property of the North American Chemical Co., including all land and building, the chemical company has also reserved the use of its buildings required in its chemical business, and has arranged to purchase such electric service as it requires from the power company, so that the chemical company can continue its operations as it has in the past. The North American Power Co. will carry out its contract for furnishing electric service to Bay City, operating the chemical company plant for this purpose.

Lapeer—Lapeer has enjoyed steady prosperity during 1927. It is not an industrial city but the 5,200 inhabitants are proud of their city and boast of several enterprises which operate the year round. During the past year some fifteen new homes have been built. A new business block has been erected by Thomas Haug at Pine and Nepessing streets and another block by Lee Cork on Fox street, consisting in both instances of both stores and modern apartments. Of outstanding interest was the construction of the new club house at the Lapeer Country Club. Built on a rolling hill overlooking

beautiful Lake Nepessing, it occupies one of the most picturesque sites in the county. Remodeling of the Nettie Van Wagoner property, which was purchased by Edward Connors last spring and converted into nine modern steam-heated apartments with refrigeration, electric stoves, etc., has special interest.

Four Local Merchants of Fifty Years Ago.

During the year 1870 and a long period thereafter, Robert Rasch was a prosperous grocer in Grand Rapids. His store was located on Monroe avenue, near Michigan street. Mr. Rasch was industrious, thrifty and popular. In the course of time he purchased the Northwest corner of Monroe avenue and Bridge street and erected a brick hotel thereon. It was known as the Rasch House. Joseph Jackobice, who owned a strip of land adjoining the Rasch property, erected a wedge shaped addition to the hotel, which was known later as the Clarendon. Finally the entire property was purchased by Fred Rowe and others, who razed the old buildings and erected the Rowe Hotel on the site.

George Voohhis moved his stock of groceries from Fort Wayne to Grand Rapids in 1872 and occupied a store in the Nevins block, Monroe avenue, opposite Market street. He employed four capable salesmen—Frank Winsor, John Cassidy, E. H. Doran and George W. Hepburn. Voorhis was a capable merchant and, with the aid of his popular salesmen, soon built up a substantial volume of trade. A few years later he moved to the Wenham building, Monroe at Division avenue, where his business was continued until death closed his career.

William O'Connor, a civil war veteran, opened the first store on Division avenue. Its location was near Hall street. O'Connor entered politics and sought unsuccessfully a nomination for the office of city marshall. A bar at the rear of his store was liberally patronized. O'Connor died and the store was closed.

A man named Benjamin purchased the Southwest corner of Wealthy street and Eastern avenue in 1872, erected a store and opened a stock of groceries. A bar supplied the thirsty a variety of wet goods. A group of young men from Cascade and Ada visited the bar frequently. One afternoon while all were in a state of exhilaration under the influence of liberal potations, they threshed Benjamin, rough housed his stock and excited the neighborhood. Benjamin sold out and left the city.

J. M. Peaslee erected a store on Henry avenue, at Sherman street, and opened a stock of groceries. The location was unsettled. There were no patrons for his store. Later Peaslee moved his building to Henry avenue at Wealthy street, where he established a respectable volume of business.

Arthur Scott White.

When a man has equipped himself by thought and study for a bigger job, it usually happens that promotion comes along even before it is expected.

Essential Features of the Grocery Staples.

Sugar—Jobbers hold cane granulated at 6.50 and beet granulated at 6.30.

Tea—The covering of current requirements is still the only kind of activity in the local market. Buyers feel that prices are too high to warrant any broad buying, and with the continued easiness of foreign markets they are seeking tea at lower prices. While price concessions in many grades of fermented teas are reported the market for the most part is steady. Values in this market are still above the equivalent of the London market, but the small stocks of tea here enable most sellers to hold firm in their price quotations.

Canned Fruits—California and Northwestern fruits have not been sought for forward shipment, since the regular trade is sufficiently supplied for its present needs.

Dried Fruits—Packers now believe that the market is in such satisfactory shape that there will be a cleanup before new pack, with normal distributing outlets, except for raisins, of which there is apt to be some carryover. Medium sized California prunes are cheaper here than in any other position and while there have been sales for Coast shipment, jobbers have been reluctant to order for later delivery until they can see a profit on their investments. On the other hand, the quick change in the California market may affect the spot market suddenly and force up prices to their normal differential over the Coast basis. It is a market which requires watching and careful handling but one which looks better than at any time since new crop began to move. Apricots have been stronger here than peaches as there are still old crop peaches to keep the market from responding to the Coast advances. Raisins have been free sellers at spot quotations but have hardly kept pace with the other dried fruits.

Canned Vegetables—California packs of tomatoes have been in better demand here and for Coast shipment. All Southern tomatoes have moved upward and are held at full quotations as canners apparently are through with moving goods at concessions. California 2½s are held with more confidence, with the Coast reported to be closely sold up, and with an even more marked shortage on 10s at the source. Southern packers have higher ideas on string beans and where they are quoted canners want full market prices. Some of the larger packers are 10c over the market as they want to keep their unsold stocks for later outlets. Southern standard peas are closely sold up and offerings of other grades are not extensive. The same conditions apply to corn. Peas and corn in other canning areas are doing better and while no price changes have occurred, packers are through with doing business under quotations. Asparagus is affected by a disposition on the part of Coast interests to keep their stocks moving in order to be assured of a cleanup.

Canned Fish—Pink salmon is bought in a jobbing way for nearby needs and full prices are being paid. There is

no inclination to stock up nor to unload, which would disturb prices. Reds are dull while chums are scarce and wanted, particularly those bearing a neutral label. Maine sardines are firm at the factory but not active for forward shipment. Canners predict a close cleanup, particularly some styles, such as keyless.

Salt Fish—The shortage of the American shore mackerel this season has resulted in light offerings from first hands and has swung the demand to foreign packs. Medium and large sizes are firm but small fish are weak and neglected as the domestic trade is seeking the more desirable counts. The demand is not heavy as Lenten buying has not yet started. Other salt fish are quiet but with prices maintained.

Fancy Cheese—Difficulty in making replacements abroad affect many types of imported cheese and as spot stocks are depleted holders are advancing prices to meet present replacement costs. Domestic cheese is in seasonable demand but is featureless.

Nuts—All of the shelled nuts are firm on account of the moderate stocks in the hands of the local trade and because of market conditions at primary points. Shellers in France say they are experiencing difficulty in obtaining all grades, with a minimum of offerings of high quality nuts of desirable color. The disappointing crop outturn in volume and in quality has reduced the available supply of shelled nuts suitable for world markets. Few offerings for prompt shipment are made in volume, and shellers generally have high ideas. The shelled almond market in Italy and in Spain is firm, with narrow offerings and with top prices demanded. Filberts have retained their strength at primary points and have continued to rule above a parity with New York. Other foreign nuts have been without new developments, but pecans have retained their strength and are scarce. A noticeable feature of the walnut situation is the lack of offerings of nuts in the shell from interior cities. Usually after the turn of the year there is evidence of a surplus of nuts in the hands of jobbers in the smaller markets and they quote their carryover at sacrifice prices. This year there have been a few such offerings, indicating a healthy condition of the market throughout the country.

Olives—The spot market has not been changed during the past week, as there have been no further arrivals of new crop, although a cargo is on the water and is due here within the week. It will bring in a small quantity of stuffed olives, but it will be several weeks before there are any real offerings. All quotations are maintained and cables state that the market in Spain continues to rule firm.

Olive Oil—Because of the strength of the olive oil market in Spain and Italy and the difficulty in getting shipments in the near future the spot market has been firm in tone with the situation favoring the holder. Carryover was sold up closely and so far there have been lighter shipments of new crop than anticipated. Oils could be sold freely for shipment from

abroad if the sellers could be assured of delivery.

Pickles—The partial deliveries on contracts for dills, caused by the short pack, has created a genuine shortage and there has already been an almost total cleanup. Large sizes are practically unobtainable. The salt stock market is firm also, due to the short crop and the limited carryover. The distributing trade anticipates added strength as the spring and summer outlets open and they look for a total cleanup before new pack is available. Bottled pickles are moving steadily and are in satisfactory demand. The whole pickle market is regarded to be in excellent position as the result of moderate production since statistically the situation is in better shape than it has been at this season in several years.

Rice—The demand has been consistent since the beginning of the month, but it has been on a hand-to-mouth basis, and while stocks have been low, there has been no disposition to anticipate the future. Southern markets report a firm undertone with no heavy buying by exporters or domestic operators.

Review of the Produce Market.

Apples—Shiawassee and Wolf River \$1.75@2; Baldwins, \$2.25@2.50; Northern Spys, \$2.50@3; Western Jonathans, \$2.75 per bu.

Bagas—Canadian, \$1.75 per 100 lb. sack.

Bananas—7½@8c per lb.

Beets—\$1.25 per bu.

Butter—The market is 1c lower than a week ago. Jobbers hold June packed at 42c, fresh packed at 45c, and prints at 47c. They pay 24c for No. 1 packing stock and 12c for No. 2.

Cabbage—\$2 per 100 lbs.

Carrots—\$1.25 per bu.

Cauliflower—\$3 per doz.

Celery—25@60c per bunch according to size; Extra Jumbo from Decatur, \$1.25.

Celery Cabbage—\$1.15 per doz.

Cocoanuts—\$1 per doz. or \$7.50 a bag.

Cucumbers—Indiana hot house, \$2.50 @2.75.

Dried Beans—Michigan jobbers are quoting as follows:

C. H. Pea Beans\$6.75

Light Red Kidney 8.00

Dark Red Kidney 7.75

Eggs—Local jobbers pay 40c for strictly fresh. Cold storage operators are playing out their supplies as follows:

April firsts 35c

April seconds 31c

Checks 28c

Grape Fruit—Florida commands \$4.75@5.25 per crate, according to size and grade.

Green Onions—Chalotts, 90c per doz.

Lemons—Quotations are now as follows:

300 Sunkist\$10.00

360 Sunkist 10.00

360 Red Ball 9.50

300 Red Ball 9.50

Lettuce—In good demand on the following basis:

Arizona Iceberg, 4s, per bu.\$4.50

Hothouse leaf, per bu. 2.25

Onions—Spanish, \$2.75 for 72s and

50s; home grown command \$2.50 for white or yellow—both 100 lb. sack:

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

100\$5.00

126 5.75

150 6.75

176 7.25

200 7.25

216 7.25

252 7.25

288 6.50

Red Ball, 50c cheaper. All sizes of Floridas are selling at \$6.

Peppers—Green, 50c per doz.

Potatoes—The market is quiet on the basis of \$1@1.10 per 100 lbs. generally over the State.

Poultry—Wilson & Company pay as follows:

Heavy fowls 23c

Light fowls 16c

Heavy Broilers 25c

Light W. L. Broilers 18c

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

Spinach—\$2.25 per bu.

Sweet Potatoes—\$1.75 per hamper for kiln dried stock from Tennessee.

Tomatoes—\$3.25 for 10 lb. basket of hot house; \$1.50 per 6 lb. basket from Calif.

Veal Calves—Wilson & Company pay as follows:

Fancy 17½c

Good 16c

Medium 13c

Poor 10c

Coats For Small Women Active.

Spring coats for small women are selling very well in all grades, ranging from \$16.75 to \$69.50. So far most of the orders placed call for black and beige numbers, with gray and green following. Both the dress and sport models favor simple, straight lines with attention given the lavish use of geometric and open seaming on the backs, sleeves and front sections. Flat fur is used almost exclusively on both types as partial collar trimming, on the scarf ends and cuffs. Sleeves show interesting treatments and are combined with yokes or set in along new lines. Plain materials are used exclusively even in sports coats where narrow borders are sometimes employed for cuff and rever trimming.

New Style For Stouts.

Dresses for stout women are selling best in models featuring the latest silhouettes and fabrics. Manufacturers claim that buyers are at last recognizing the sales value such garments have when coupled with good lines and fabrics. In former seasons, the main feature of stouts' dresses was adherence to conservative lines and colors. For the coming season prints and solid colors are in equal demand, but it is likely that prints will outsell the others as the season advances. Styles favor low-waisted models, and all the new necklines and hemlines slightly modified. Fullness in the skirts is conspicuous and is achieved by godets, pleats and tiers or side draperies.

Much of the noise in the world is the chatter of people making a long story short.

IN THE REALM OF RASCALITY.

Questionable Schemes Which Are Under Suspicion.

It is not always an easy matter to get enough live matter to keep this department up to high water mark, but not so this week, because I can furnish the matter from my own experience with one of the cleverest rascals who ever infested Grand Rapids. I refer to Carl Mather, who was convicted of fraud a second time in the Kent Circuit Court on Monday. I had him arrested Sept. 11, 1923. We took him on a capias and lodged him in jail. He didn't seem to enjoy life down at the county bastille, so John D. Case, his father-in-law, arranged with Meyer May, the clothing merchant, to bail him out. The case originally came up for trial March 25, 1924. Mather's lawyer (Charley Ward) devoted three days to the presentation of a clever defense, but it took the jury only three minutes to find the criminal guilty of the fraud alleged and give me a verdict of \$2,500, interest and costs—all I asked for.

Mr. Ward gave notice of an appeal, but kept the case hanging fire about three years. The Supreme Court reversed the verdict of the jury on a slight technicality and ordered a new trial without costs.

The second trial started last Thursday morning and was continued through Friday, when the introduction of evidence was completed. The case was then adjourned until Monday, when the evidence was reviewed by McAllister & McAllister and Jay Linsey for the prosecution and Charley Ward and Julius Amberg for the defense.

The jury went out at 2:15 and shortly returned with a verdict for \$2,500 and interest—\$3,058—all we asked.

Such a verdict carries with it costs as well.

Anyone who has read thus far will, perhaps, wonder what the case was about and how a criminal charge could result from the sale of stock.

In the fall of 1919 Carl Mather took me out to Garden street, where he and an associate had engaged in the manufacture of knitted underwear under the style of the Mather-Palmer Co. Mather conducted me through the factory and told me that the factory building, formerly owned by John D. Case, was occupied on a purchase contract. The name of the corporation was subsequently changed to the Grand Rapids Knitting Mills. In 1921 Carl Mather started on a gigantic stock selling campaign, employing a large number of stock salesmen and advertising extensively. Nov. 18, 1921, I was induced to purchase \$1,000 worth of guaranteed stock for \$1,000. The guaranty consisted of a bond issued by the Grand Rapids Mutual Building and Loan Association, agreeing to hand the owner \$1,000 at the end of twenty years. The bonds cost Carl Mather \$375 each. The prospect of profits was so apparent and the proposition was so novel I decided to give it a trial. If my stock in the knitting concern should not prove good, I would have

\$1,000 coming back to me or my heirs twenty years after date.

Two months later—Jan. 26, 1922, to be exact—Carl Mather came to my office with large tales of increased business and enormous profits. He showed me what purported to be large orders from Chicago wholesale dry goods houses. He said it would be necessary to add three stories to the building and equip all three stories with new machinery in order to take care of the increased business. He had told me in the fall of 1919 that he and his associate had purchased the building on a contract. I asked him who owned the building then. He replied, "The company owns the building and it is free from any incumbrance." On the strength of this statement and at his earnest solicitation and positive assurance of increased profits, I consented to surrender my \$1,000 guaranteed stock, pay him \$1,500 additional and accept 1,000 shares of no-par stock, which he said would pay 5 cents per share monthly dividends and more later on.

I received only three monthly dividends. Some who purchased no-par stock at the same time I did received only one dividend. Others received no dividend. Whenever I approached Mather on the subject he told me that the money they planned to use in paying dividends would have to be diverted to the purchase of additional machinery and raw material in order to keep pace with their rapidly increasing business. I accepted the statement as made in good faith. I subsequently learned it was wholly false.

In June, 1923, both the knitting company and Mather went into bankruptcy. When I received the official report from the bankruptcy court for publication in the Tradesman, I was dumfounded to learn that no building was included in the assets of the knitting company. I then learned—for the first time—that the building had never belonged to the company; that it was leased from John D. Case with an option to purchase any time during the life of the lease; that the option had never been exercised.

When these facts were clearly established I knew I had been deceived by Carl Mather; that he had obtained my \$2,500 by fraud and was answerable to me for a fraud action. I thereupon took my stock certificate and the documents Mather had left with me over to my attorneys, McAllister & McAllister, and told them that if they could not induce Mather to take back the stock and to return the \$2,500 I had paid him, they had my authority to have him arrested on a capias, based on fraudulent representations. It would do no good to sue him and get a judgment, because he was then in the bankruptcy court, with practically no assets whatever.

In the first trial of the case, Mather testified that he sold stock in the knitting company during 1921 and 1922 to the amount of \$362,102.53 and that very little if any was ever turned over to the knitting company; that practically the entire proceeds were absorbed by himself and his salesmen.

I understand that while his deposi-

tion was being taken in another (and larger) case in Chicago week before last, he swore that \$40,000 of the \$362,102.53 was turned over to the knitting company. I think most of these stock sales were made through fraudulent representations.

How any person could succeed in taking so much money away from well-meaning people—many of whom were rendered penniless by the rascally methods of Mather—and spending such a vast sum with the prodigality of a Croesus, without landing in prison for the remainder of his life, is more than I can understand.

Considering the time I have devoted to this matter and the expense I have been put to by two trials in the Circuit Court and one appeal to the Michigan Supreme Court, I would probably have been money ahead in dropping the matter. This would not be in keeping with a man of my temperament, because I started out to expose a rogue who flagrantly deceived me and hundreds of other men and women who supposed—as I did—that Carl Mather was an honest man. When the true character of the man was made plain to me, I regarded it as a matter of principle to pursue the matter to the bitter end and see to it that even handed justice was meted out to a common criminal.

What the next move of this crook will be I have no means of knowing, but this I do know—I am prepared to follow the matter to the court of last resort, if necessary, no matter what the cost may be in time and money, because I am determined to show the gangs of crooked stock sellers that I propose to stand on my rights and see that every person who employs unfair and dishonest means to filch money from people for worthless stock issues eats the bread of bitterness for his misdeeds.

I ought not to dismiss this subject without handing out a word of praise to the attorneys who conducted the Mather case for me. McAllister & McAllister, as successors of Hatch. McAllister & Raymond, have been my attorneys for thirty-five years. They have never lost a case I have intrusted to them. Losing cases does not appear to be in their line. Owing to a personal injury to the elder member of the firm—which, fortunately, proved to be less serious than it was originally feared it might be—the McAllisters secured Jay Linsey to handle the witnesses and make both pleas to the jury, while they carefully sequestered the law points in the case. Mr. Linsey takes to the routine of court work as naturally as a duck does to water. His rapid fire remarks, his concise questions and his fetching appeals to the jury all indicate that he has acquired a remarkable faculty in expediting the tedium of court procedure. Judge Perkins' charge to the jury was concise and conclusive, leaving no doubt in the minds of the jury as to the points they were to consider as vital in forming and handing down their decision.

Although Mather swears that he received \$362,102.53 from the sale of stock during 1921 and 1922, he made

no corresponding report to the Government on March 15, 1922, or March 15, 1923. As soon as he was convicted the first time he left the city under cover of darkness and has since resided in Los Angeles. While he was in town last week he was requested to call at the Federal tax office and explain matters. He did as requested and stated that he had made an omnibus return March 15, 1925. If this statement is correct, Mather faces a heavy penalty for ignoring the matter so many years. It is barely possible he is not yet through with Uncle Sant, who has a way of punishing people who flaunt his tax law with impunity.

Mather came to the city this time under the guaranty of protection from criminal service by the McAllisters. The immunity expired as soon as the verdict of the jury was announced and he got across the State line with the greatest possible expedition.

E. A. Stowe.

Color Stressed in Jewelry.

Color is important in the new Spring lines of novelty jewelry. For February, in keeping with sales of genuine stones, imitation amethysts are wanted in both silver and gold settings. But for regular costume wear the following combinations are in greatest demand: Jade with gold, independence and water blue with either gold or silver, ceylon topazes with gold, and orchid-colored crystal with silver. In addition the cobra jewelry of last season is being brought out in new styles and, combined with these, new stone and crystal effects. Most of novelty jewelry orders so far this season run toward separate pieces, although the same designs are repeated in the different items.

Women's Raincoats Selling.

An unusually early start on the new season has been made by women's raincoat buyers. The new lines are ready, however, and show plenty of variety in styling and color combinations. At present cotton gabardines are outselling all the others. Next come the twills in staple colors and military styles. Printed silks for Palm Beach wear are wanted for now and in darker colors for later on. The glossy leatherette fabrics of last season are again shown, but in lighter weights. More attention is paid to the finish of these garments. Hand-made or bound button holes, line bindings, button trimming and the like are used.

Cardigan Idea Repeated.

Two-piece dresses with cardigan jackets are popular again and selling in all wool or with part of the garment made of silk. It seems that the practicality of these garments for general wear has much to do with their selling success. The jacket may be discarded and the dress worn with different coats. Silk pleated skirts with hems of woolen fabrics are conspicuous in many of the models, while the wool jumpers worn with them are trimmed with the silk fabric. The cardigan idea is carried out with little change in the general silhouette, except for new pocket arrangements or a touch of silk trimming.

THE PULLMAN SURCHARGE.

Valid Reasons Why It Should Be Repealed.

American business men should be vitally interested in the current appeal being made before the National Legislature for the repeal of the war-time Pullman surcharge. This extra cost of traveling, while paid directly by the traveling salesman is obviously added on to the cost of goods purchased by the dealer and consumer. Each factor in distribution pays some share of this surcharge because it is a definite part of the costs of selling merchandise.

The Pullman surcharge is the only war-time "surtax" which has not been repealed. President Coolidge in his inaugural address on March 4, 1925, said:

"We do not any longer need war-time revenues. The collection of any taxes which are not absolutely required, which do not beyond reasonable doubt contribute to the public welfare, is only a species of legalized larceny."

That the travelers' fight is not a strictly selfish one, on the part of the salesmen only, is evidenced by the fact that rich and poor, young and old, on pleasure or on business, any traveler going 500 miles or more, all must use the Pullman and pay this unwarranted tax on travel.

Some one group must lead the fight for the public in any such campaign, and the National Council of Traveling Salesmen's Associations has directed the effort in co-operation with other interested organizations for the past six years.

Much time, thought and effort has been given to this matter, and it is our purpose to interest the general public who are as vitally interested as the traveling men, and to educate them as to what this surcharge really is and why it should be repealed.

The so-called Pullman surcharge was originally instituted by the Director-General of Railroads under government operation of the carriers, during the recent war, in order to discourage unnecessary civilian travel and to leave transportation facilities more free for war operations as has been publicly stated by the then Director-General and this charge was promptly discontinued by the Director-General in 1918, immediately after the Armistice.

Two years after the war was over, however, the Pullman surcharge was reinstated by the Interstate Commerce Commission, following the close of hearings in increased rates, 1920, without hearing whatsoever to justify such charge as a legal rate, and without application by the carriers, but purely on its own voluntary motion and merely as a temporary expedient to counterbalance in part an expected increase in wages tentatively announced by the Railroad Labor Board and estimated at \$618,000,000 a year.

Instead of the wage increase amounting to \$618,000,000 yearly, the actual award granted by the Railway Labor Board proved to be only \$518,000,000 a bulge of \$100,000,000 yearly which the public has had to pay in passenger and freight rates, based on a false and exaggerated wage estimate. Fur-

thermore, since 1920, this \$518,000,000 then awarded has been wiped out by later wage reductions; and the carriers, through subsequent changes in working conditions, now save an additional amount of some \$400,000,000 yearly in wages as against the rules in force when the said surcharge was imposed, a total disparity of over one billion dollars yearly, in wages as against rates based on those wages; nevertheless the Interstate Commerce Commission has failed to discontinue the collection of the petty Pullman surcharge, the only war-time surtax still being imposed on the public nine years after the war is over, in spite of the fact that the very reason moving the Commission to reinstate the war-time charge has been long ago eliminated.

In addition to the "wage" excuse given as a reason for reinstituting the surcharge, there was a \$200,276,755 operating deficit for the year to August 31, 1920.

The return of the carriers to their private owners in March, 1920, occurred during a period of business depression, and to help them meet this temporary emergency the Commission allowed general increases on all passenger and freight rates, as well as restoring the war-time surcharge.

These rate increases so changed the revenue situation that, with the natural return of national prosperity, railway earnings have grown in "leaps and bounds." Annual net railway operating income is now over \$1,231,000,000 in excess of 1920, when the surcharge was reinstated and we contend that if there was any emergency revenue need for it in 1920 there is obviously no longer any justification for its continuance in 1928.

The great bulk of the surcharge goes to roads that are earning in excess of the return prescribed by law; and as far back as 1923, when the hearings in the Pullman surcharge case were in progress before the Commission, the carriers themselves admitted a return of 5.19 per cent on the tentative valuation found by the Commission pursuant to the act of Congress.

It is common knowledge that since 1923 the condition of the carriers has remarkably improved to the extent that, as a whole, they are now earning far in excess of 5.75 per cent. on the I. C. C. valuation, prescribed by law.

If any conclusive evidence were sought to substantiate the true earnings of the carriers, which are so carefully hidden from public view, no better barometer could be found than in the tremendous gain of market value of common stocks. Money talks, and a comparison of these figures clearly shows what Wall Street thinks of the carriers' prosperity and their real earning power.

Twenty-five representative passenger lines, being all the lines receiving \$100,000 or more yearly in surcharge benefits have increased their common stock market values more than two billion dollars since 1920. Ten of these twenty-five lines have more than trebled the market value of their common stock, and sixteen out of twenty-five have more than doubled their market value during the past seven years.

Does this look like there is any longer "an emergency revenue need for the Pullman surcharge," which was the only excuse for its reinstatement in 1920?

Of course, the answer will be: "Economy under private ownership." Perhaps so, and we say: "Bully good work, but it's about time that some of the economy was passed on to the rate paying public."

We greatly appreciate the opportunity of presenting this matter through the medium of the Tradesman and other trade publications, due to the fact that the carriers are in a much more favorable position to receive generous publicity in the daily press and magazines because of the large volume of their railway advertising. While we do not for a moment argue that this railway advertising influences the news or editorial policy of the daily and monthly publications, we do feel that it inclines them to "minimize" publicity which would be offensive to their advertising accounts, such as our fight against the Pullman surcharge. At any rate, it has been very difficult in the past to get any amount of publicity in the daily press on the Pullman surcharge, whereas, for some reason or another, propaganda against the repeal always seems to receive generous and frequent mention.

One of the means which the carriers have taken in the past to delay the passage of this legislation is by attempting to pit one section of the public against the other through threatening the great agricultural organizations that there can be no reduction in farm freight rates if the Pullman surcharge is removed. They (the carriers) defeated this measure at the 65th session of Congress, on the grounds of this indirect threat to the Farmers' Bloc, but instead of fulfilling their promise to protect farm freight rates the railroads, almost immediately after Congress adjourned, filed an application for increased freight rates. The travelers feel that they have well substantiated the fact that there is not only undeniable opportunity and sound economic reason for the removal of the Pullman surcharge, but that there is equal right, and reason, and room for freight rate reductions many times exceeding the amount of the Pullman surcharge.

It has been said that the Pullman surcharge repeal bill is an attempt at "Congressional Rate-Making." That is not so. The Robinson bill simply lays down a policy for the guidance of the people's rate-making agent, the Interstate Commerce Commission, to the effect that there shall be no discrimination, no unsustained charges, no

double payment, first to the Pullman company and again to the carriers for the same service. The bill does not disturb the passenger rate and it does not disturb the Pullman rate. The power to adjust those rates is left untouched to the Interstate Commerce Commission. The failure of the Commission to act in effectuating the mandates under which its powers were granted will be remedied by this law, and a gross injustice to the people rectified by this act of Congress.

The commercial travelers realize that they must crystallize public opinion on this matter in order to bring about action by the Congress. Money alone will not accomplish this purpose for if that were true the railroads would be in a much better position than the public, because the railroads are spending the public's own money out of the \$34,000,000 collected on the surcharge. We confidently believe that when this matter is brought before the legislature of the United States Senate and the House of Representatives that the Congress will respond to the Nation-wide demand for the repeal of this war-time tax on travel, and we earnestly ask all business men to write their local Congressmen requesting early and favorable consideration.

Seymour N. Sears.



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CONVICTION OF A CROOK.

One of the crimes which is not adequately punished in this era of almost universal investment in securities, is the sale of worthless stocks and questionable bonds under false pretenses by characterless scamps who can change their residence over night from one state to another; from one country to another, if necessary.

A case in point is the formation of the Grand Rapids Knitting Mills about six years ago by Carl Mather. When on the witness stand in the Kent Circuit Court March 26, 1924, he admitted that he had sold stock in the corporation named to the amount of \$362,102.53. In making a deposition in Chicago week before last he swore that only about \$40,000 was ever turned over to the company. The remainder was absorbed by him and his associates in crime, including a comparatively small amount for advertising and office expenses.

The stock was largely sold under false pretenses. Purchasers were assured that the company owned the building, free and clear of any incumbrance. As a matter of fact, the company never owned the building. It occupied the building on a lease, with a provision giving it the privilege of purchasing at a stated price. It never exercised the option to purchase.

The rapidity with which the jury in the Kent Circuit Court in the case of Stowe vs. Mather found the defendant guilty of fraud and handed down a verdict for \$3,058 and costs in favor of the plaintiff, indicates very plainly that fraudulent stock selling is not going to be as profitable in the future as it has been in the past.

The defendant had ample funds to employ strong legal talent and work up his case. Despite this advantage he produced but two witnesses to support his contention, and those witnesses, for obvious reasons, did him more harm than good.

For the second time Carl Mather has been branded as a crook by juries in the Kent Circuit Court. Others who have suffered by his deception and fraudulent representations can have the same satisfaction the writer enjoys if they take the same course. Unless they do this they have only themselves to blame for not recouping their losses, because the way has been plainly blazed in the present case.

One hundred and forty-three other investors in this worthless stock are seeking to retrieve their losses by suing the directors who permitted the use of their names by Mather in his nefarious operations. This case has been tried in the Kent Circuit Court and will be argued in the near future. This case is to be decided by Judge Perkins on its merits without the assistance of a jury.

BETTER TERMS WITH JAPAN.

While public attention is now directed primarily toward our foreign relations with Europe and with the Latin-American republics, it is satisfying to note the steady increase in cordiality which governs our relations with Japan, as called to our attention by the Japanese Ambassador in his address to the Japan Society. We have no

reason to doubt his sincerity in stating that one of the chief aims of his country is to continue these friendly relations and we can fully agree with him that "the people of the two countries are bent upon seizing every possible opportunity of friendly interchange."

Our new sympathy for Japan is based upon the decided change which has come over her foreign policy in the past few years. Her withdrawal from Siberia, her change of heart toward China, her participation in the Washington Conference and the abrogation of the Anglo-Japanese alliance were indicative of a renunciation of any hopes of political expansion she may once have harbored in favor of a new policy of industrialization, demanding cordial relations with her neighbors for the development of sources of raw material and of potential markets for her manufactured goods. It was a very definite policy of which the cornerstones were friendship with the United States and good will in China.

Of late there has been talk of some change in this attitude, owing to the adoption of the "positive policy" toward China. But an examination of Japanese activities in China during this period of civil strife shows a degree of moderation and conciliation which redounds greatly to Japan's credit. Troops were at one time dispatched to Shantung, but forebodings were dissipated by the fact that these troops were withdrawn as soon as the danger to Japanese nationalities passed over.

There are no special "problems" of the Pacific, a Japanese statesman has declared. He is right so long as the United States and Japan continue their present attitude of friendship and cooperation. It is significant and encouraging that the reign of the new Emperor has been designated the "era of enlightened peace."

NOT WHOLLY SORDID.

Before the Snyder-Gray case sinks finally into its place in the country's catalogue of horrors it may be well to record some of its other side. Despite the evils of legal practice, publicity and sentimentality which accompanied the punishment of the crime, certain figures stood forth as worthy of respect.

The first is that of Judge Townsend Scudder, who conducted the trial. He had the sense and the courage to impose limitations upon the tendency of bar and press to make the event a show. He did not go far, but he deserves credit for taking the first steps in the right direction.

Next there is Governor Smith. Although agonized as a man in refusing clemency, he stood true to his duty as a public official and declined to prevent the law from taking its appointed course. From the very depths of his own distress he hit out at the sentimental buncombe which the attorneys sought to dish out to him.

Finally, there is a little group of people who should be very proud of their attitude and record in this case. The relatives of Judd Gray conducted themselves in every way consonant with the most scrupulous self-respect. They did not draw their garments back from the wretched prisoners as being

"unclean," but, on the other hand, they did not permit themselves to be exploited to meet a mawkish public sentimentalism. Like Carpenter in the Hall-Mills case, they conducted themselves like proud and decent human beings across whose lives another's guilt had thrown a shadow.

This notorious murder case was not wholly sordid. Its blackness was lighted here and there by the fineness of men and women.

DEMOCRATS GO SOUTH.

Democrats, even when they don't fight, retain their ability to surprise. Here they are, holding their convention at Houston, Texas, in order to hold the Solid South. It is like the Dutch conquering Holland. Dixie has not been so complimented in many a long year. Her political overlord is a bit anxious about her, therefore he presents her with a nice little bauble. Let her just think for a moment how brilliant would be her future life if she but loosened up and let one of her states go Republican. Conventions, party recognition, patronage, would be hers for years.

The choice of Houston is another solemn sign that Smith is to be nominated. What other candidate needs bolstering in the South? Ritchie and Reed are from border states. For them the choice of Cleveland would have been better politics. And in our opinion it would have been better politics for Smith. The South would never "break" against him, while he must have some state like Ohio to win. The choice of Houston is a wiser move toward the nomination than it is for the election.

We welcome the Lone Star city to the ranks of National convention towns. Its array of hotels, halls and skyscrapers reveals it as a bigger city than Chicago was during the years when she almost had a monopoly on conventions.

CIGARS ACROSS THE SEA.

Lindbergh crossed the ocean in thirty-six hours, but no one has done it since. Liners cross every day, but they take 144 hours or more. Now some ingenious Frenchmen think they have found a light, skimming craft which will go from Cherbourg to New York in sixty hours, which compares very well with the record by air.

Their invention isn't exactly a ship. They call it an "oceanoglisser"—something that will slide across the ocean. It will not have the trim grace of the transatlantic liner or the bird-like elegance of the plane. It will, in fact, be an extremely ungainly although effective monster.

If you want a simple picture of the "oceanoglisser," place two cigar side by side on the floor. Then put a match box between them. Imagine the match box to be firmly connected to the cigars by all sorts of steel struts and to be raised a little above them. Both ends of each cigar are filled with kapok, a substance that cannot sink. In between, underneath, at about the spot where a five-cent cigar goes out, is storage space for fuel.

The match box slung between the

two cigars contains the bridge, the engine—a 650 horse power Lorraine Dietrich—and rather cramped quarters for the crew and a few passengers. This cabin, hung between sky and sea, will be so built as to withstand the most turbulent Atlantic seas. When it is rough, the craft will do forty or fifty knots; in calm weather it will zip along at seventy.

BUY CLOTHING OR CARS?

It is entirely possible that the reaction caused last fall by the slump in motor manufacturing may be succeeded by another stretch of unsettled retail demand, due this time, however, to economizing by consumers who expect to buy new cars this spring. Automobile prices to-day represent the best values offered the public, and the public will probably not be slow to seize them.

For this reason it is to be expected that over a certain period all the other articles that to compete with motor cars for the consumers' favor are liable to suffer a bit. On the other hand, the additional purchasing power furnished by increased employment in the motor industry and its important supply sources may quickly come into play and tend to offset any such thrift movement.

As the expenditures of these groups have played so important a part in pushing up retail sales in the past, it seems safe to assume that distribution volume will gain. All might be entirely well in the business outlook, considering the present uplift in industry, if the evils arising from overabundance of credit were not present.

THE DRY GOODS TRADE.

The usual post-holiday lull continued to affect retail trade last week. The response to clearance sales was fair, according to most reports, but mild weather and, in many instances, the absence of fresh merchandise acted to hold down volume.

Wholesale and manufacturing stocks of merchandise have never been cleaner for this time of the year, it is understood. The unusual situation is presented, store representatives find, of having to order new fall goods made so that retail stocks being sold in the clearances may be freshened up.

Colliding with this "unfinished business" in the wholesale market is the demand for early spring goods. Some of these wares will be used for almost immediate retail selling as "sweeteners" for sales, while other orders represent a desire to test out new styles and values. As Easter comes earlier this year, the tests of what will sell best have to be made sooner.

Why call Lindbergh the "Lone Eagle?" It is done, we presume, because he flies alone and because an eagle flies. But he is not at all like an eagle. He is not gaunt and haggard and grim. He has an entirely different personality. He possesses the charm of youth and the gravity of childhood. "Lone Eagle" does not describe him at all. It ought to be dropped, quashed, stamped upon, at once and forever.

OUT AROUND.

Things Seen and Heard on a Week End Trip.

On account of the muddy condition of the gravel roads last Saturday, it was deemed wise to cling to the cement, so U S 16 was selected as the route and Grand Haven as the objective point.

Out West Leonard road and fully half way to Marne the land is mostly all platted into small lots, about the size one would expect to purchase in the city. I never could see the sense of going five or more miles out into the country and then cooping one's self up on a little lot so meager in size that a house owner can hear the next door neighbor scold his wife, or vice versa. Considering the extra expense the country resident is forced to assume in providing for water, sewer and gas, I think he should have some compensating advantage in the shape of room, air and freedom from close contact with neighbors.

Passing Marne reminded me of the Cady family who once lived near that town and who attended the old Congregational church at Lamont when I lived there about sixty years ago. The mother sang in the choir, the father was a deacon in the church and the children were my companions in the Sunday school. George W. Cady, one of the sons, has been secretary of the Home Missionary Society of the Congregational church for many years. The last time he was in Grand Rapids he told me that a part of his duties consists in distributing \$800,000 per year among the educational institutions in the South which are devoted to the instruction of the negro. This has been the custom of the Congregational body for over forty years. At first the church authorities thought that the negroes who were educated in the institutions maintained by the church ought to become Congregationalists, but it soon became manifest that the negro, as a rule, craved a more excitable, more demonstrative and more emotional religion like the Baptist or Methodist, so the Congregationalists removed all restrictions from the religious inclinations of the negro, but still retained the blessed privilege of contributing \$800,000 per year to the cause of negro education just the same. I think this was a mighty broad decision for any religious denomination to make.

I note in recent issues of the Congregationalist, the leading exponent of that denomination, Mr. Cady has been publishing some articles giving his impressions of Dwight Moody, the famous preaching member of the evangelistic firm of Moody & Sankey. Before tearing down the seventy-five year old Congregational church at Lamont to make way for a summer home, I had the pleasure of inviting Mr. Moody's son, Will, to speak in the church. He accepted the invitation and gave the people of Lamont and the country round about a thrilling address which reminded them of his gifted and famous father.

At Coopersville I had the pleasure of adding two new names to our list

of readers—Peter Reed, of the Durham Hardware Co., and Fynewever & Laug, dealers in clothing and furnishing goods.

E. P. Daggett informed me that he had a large party at his home the previous evening to assist him and his wife to celebrate the twenty-fifth anniversary of their wedding. Mr. Daggett says his cannery did pretty well last season, considering the crop shortage in nearly all lines he handled. He is looking for a bumper season this year if the Good Lord gives the growers half a chance.

Grand Haven is exhibiting many indications of life and progress. The two new theaters will soon be thrown open to the public and the new Pere Marquette depot is about ready for occupancy. If anyone ever had any misgivings regarding the attitude of the Pere Marquette toward Grand Haven, such fears will be completely dispelled by the size and character of the depot the road has erected to handle the railway traffic of that city. President Alfred has evidently picked out Grand Haven as a big winner. He seldom makes mistakes in his judgment of men and cities.

P. C. Kieft, the clothing merchant, has had no vacation since he left the employ of the Worden Grocer Co., about ten years ago. He proposes to make amends for his neglect this year by starting this week on a trip to Florida and Cuba. He will be gone about two months, during which time he will visit all of the large towns in Florida, including DeLand, where he hopes to have a visit with Charles W. Garfield, who is spending the winter at that place.

I was assured that the opening of Sixth street, from the new bridge to the city, would be rushed to completion during the present year. Nothing Grand Haven could do would be more appreciated by the traveling public than this extension, especially if the work is conducted along the broad and liberal lines which characterize the construction of the bridge and the approaches thereto in both directions.

I never pass the State constabulary headquarters at the junction of U. S. 31 and U. S. 16 without thinking how fortunate the organization was in the selection of that location. I do not know who was responsible for this selection. If I did know, I would like to play up his name in this connection as a man of foresight and discriminating judgment.

I found a grocer on my calls Saturday who was greatly delighted over the stand taken by President Bailey on the so-called chain store menace. He said:

"I was very much impressed with the interview you published in the Tradesman this week with President Bailey of the State Grocers' Association. I think it rings true and that any live and progressive grocer can safely identify himself with an organization which is headed by so conservative and level headed a merchant as O. H. Bailey. I felt the same way when John A. Lake, of Petoskey, was at the head of the organization; also Mr. Christenson, of Saginaw.

"Now that the Association has gotten squared around on the chain store question and come to the conclusion that the best policy is not to fight the chain stores, but to profit by the example of thrift, cleanliness and attractiveness they afford us and beat them to it, I think every grocer in Michigan should align himself with the organization and give it his hearty support. In no way can he do this more effectively than by attending the Lansing convention in April and seeing to it that the policy outlined by President Bailey is definitely and permanently adopted."

I am glad to give place to this commendatory attitude on a part of a grocer who is a careful student of mercantile conditions and who puts into practice every day the thoughts he thus sends out to the merchants of Michigan.

E. A. Stowe.

Sidelight on the Career of Deacon Johnston.

During the year 1871 several changes were made in the ownership of local hotels. T. Hawley Lyon purchased the lease of Sweet's Hotel and the furniture it contained of Lawrence & French. A. R. Antisdell purchased Lyon's interest in the Rathbun House and sold the Eagle to James K. Johnston. Several years after Johnston acquired the Eagle the building and its contents were destroyed by flames. The property was not insured; the loss was total. Johnston was a plucky, resourceful individual. He at once applied to the City National Bank for assistance and was given the money needed to erect the hotel which bears the old name on the site of the original building. Johnston managed the hotel successfully about forty years. He accumulated a comfortable fortune and invested it wisely in financial and civic corporations. He had been a dealer in live stock during the early years of his business career and later was a thrifty farmer of Grand Rapids township and liked farming. He purchased a small tract of land on the Thornapple river in Cascade township and used the fruits and vegetables grown thereon in supplying the tables of his hotel. He was a deacon for many years of the Fountain street Baptist church. In later years his financial support was devoted largely to Mel Trotter's mission. Liberalism, which he abhorred, had found lodgment at the Fountain street church.

Mr. Johnston was fortunate early in his career as a landlord in obtaining the services of an excellent cook, a woman skilled in the culinary art and an economical kitchen manager. For many years she prepared and served excellent meals, which Johnston sold profitably for twenty-five cents per. The woman's efficient management enabled Johnston to do this.

Sid S. Ball owned a livery and transfer stable. It was located on Market avenue. The site is now that of the Temple theater. John Hunter was his foreman. John had noticed the attractive personality of Johnston's cook and sought an acquaintance with the woman. That was easily obtained and

that busy little fellow with his bow and arrow appeared on the scene.

The odor of the livery stable is not that of the "Last Rose of Summer." Usually when John called at the rear entrance of the hotel to meet the fair woman he hoped to possess, he was surrounded by an atmosphere more pungent than pleasant. However, time continued to "fug't," and the woman finally decided that John was "perfectly splendid" and married him. The couple moved to Los Angeles and opened a restaurant. John managed the business of the day at the entrance, while his wife concentrated her mind and skill on the kitchen. A large business was speedily and easily established. A year or two later the Hunters sold out, receiving a substantial sum for their outfit. A few months later they again opened a restaurant, to be sold at a profit some time hence. Opening, establishing and selling restaurants their regular occupation, was continued until a sum sufficient for their comfort during the remainder of their lives had been gathered and placed where it would be safely guarded.

Arthur Scott White.

Marvelous Year—If You Watch Step.

I believe 1928 will be one of the most prosperous, marvelous years this country has ever experienced. There is relatively little unemployment and every one is making money, saving money, and business is on a sound foundation with many sound securities on a very low interest basis.

Companies are operating more efficiently than any time in their history. There is less money tied up in inventories. There is an abundance of crops at satisfactory prices. There is a constant increase in exports and there will be a continuance of the marvelous Coolidge administration throughout the year.

Success and prosperity, however, always carry greater responsibility on the part of all beneficiaries. If the people of this country will calmly, keenly "stop, look and listen" and recognize that they are the most prosperous people in the world and that they have an intense responsibility to maintain their prosperity, then I have no fear of the future.

Nothing is more conducive during a period of prosperity to its continuance than the recognition and appreciation of the benefits accruing, in a careful sane conduct of our affairs, with the knowledge that the prosperity doesn't continue of its own momentum, but that our country must be kept prosperous by continuation of sensible, earnest application and constructive thought.

We should in the coming year very definitely "stop, look and listen," take stock with ourselves, analyze ourselves and the conditions prevailing, compare them with some periods in the past such as 1893, 1907, 1920, etc., and thank heaven for our present situation, and make the same effort to keep us prosperous as we made to get ourselves into a prosperous condition.

Matthew Brush,

President American International Corporation.

IN MEMORY OF HIS MOTHER.

Tender Tribute By Michigan's Foremost Citizen.

My earliest recollections of my mother are intimately connected with her attitude toward father. They were great pals, although in disposition and outlook they were entirely different. Father was nervous, quick tempered, had an agile brain and always wanted to be doing something. He had little patience with slow motions and never spared himself in working with others. He was very affectionate and his nature required manifestations of love. He always saw troubles in advance and did a lot of unnecessary worrying. Mother was always sunny, seeing the bright side; her depressions were momentary. She was always engaged in smoothing the rough places and could squeeze more sunshine from a dark cloud than anyone I ever knew. To make father happy in the serious business of building a home and working out a career in an unbroken forest, she considered her obligation in the undertaking.

After attaining manhood, in counselling with me, mother confided in me sufficiently to say that she and father never slept until all differences were ironed out. She was an accomplished housekeeper and had a wonderful knack in her cookery. Meals were always on time. There was no clutter in her kitchen. She was never "caught napping," for she was acute in anticipating events. She was thrifty, always prepared for company and so given to hospitality that it seemed to me we were always having company in my childhood. Father was superintendent of a lumber mill and the mill hands boarded at our house. A rough gang, but never an indelicate expression or ungentelemanly act within our house. Mother completely conquered them by her thoughtful kindness. My remembrance of the German maid and the helper who worked on the farm is attached to mother's treatment of them and their responsive attitude. There were trying situations in training raw help, but never any friction in mother's domain. Father was a pretty severe disciplinarian with his men and in training me, but mother knew how to calm rumpled feelings and explain the righteousness of father's requirements.

I thought she was the "whole thing" in the house on the farm and I could see that her influence even extended to the mill. I have known her many a time to sidetrack a neighborhood quarrel with an apt story and a bit of kindly ridicule.

I was, as a child, "a 'fraid cat." Afraid of the dark and was scared by stories; and my companions took advantage of this by frightening me. I went to school by the mill and on the roadside next to the mill site and by the river was a deep, dark hole. The school boys told me the devil lived there and they had seen him sticking his head out with horns on it. The next day I didn't want to go to school because I was afraid to pass by the big hole. Mother went along with me and together we explored the ugly

place and banished my fears. She never made fun of my weakness and took infinite pains to overcome it with sympathy. She never punished me physically, but conquered my naughtiness by reasoning with me. She had such a keen sense of humor that I sometimes took advantage of it by making her laugh when she knew she should scold me.

Mother was born in Peterborough, New Hampshire, and was the third in a family of ten. She was taken from school as soon as she could work in the cotton factory of which her father was manager. She often referred to this experience as very valuable to her. At the age of fifteen the family moved to Batavia, New York, which was then very far West. The story of that journey she often told me. All family belongings were packed on wagons and thus taken to Albany and transported via Erie Canal to Buffalo, a long and most eventful trip, punctuated by striking incidents. They settled upon a farm adjoining the Garfield domain, the property of my grandfather. There were nine children in this family. Deacon Garfield was a close Baptist and the Browns were Universalists. He taught insistently in his family circle and in church meetings that unless the Browns repented they were bound for hell. The children treated this jocularly and, in spite of parental discipline, two happy marriages were consummated between the families.

Mother and father taught country schools in adjoining districts one year and when mother was twenty years old she married Marshall Garfield and with a few dollars earned in teaching, their clothing, an axe and a rifle, they at once journeyed by way of the lakes to Milwaukee, Wisconsin, and began their new life in the deep woods of Waumata. Father was frail, but mother was robust. Deer skin clothes were made and mother was an able ally in clearing the land for the first crop. She was a good markswoman and furnished meat for the table, or, rather, the bench. She often told me as a little boy that she never shot a doe, but she beseeched God to forgive her, for it was only dire necessity that required the bloody sacrifice. My father's diary reveals their devotion to each other and the terrible strain of this pioneer life. It also tells of mother's wonderful and unselfish activities among the neighboring folk. She performed the services of nurse, midwife and funeral director. She never wearied in well doing and was the life of the community. It was she who planned the diversions that protected their sanity, under the rigors of winter, the tragedies of frontier life and tendencies to give up and return to God's country. She never for a moment considered giving up the venture and the triumph was the result of the wonderful team work of my parents.

During these pioneer days wandering bunches of Indians often camped near and mother always visited them and rendered them kindnesses. One time an Indian mother lost her baby and it had to be buried and left behind.

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"What 1928 Holds for the Retailer"

—by William Nelson Taft, editor of the Retail Ledger.

"What Research Tells About the Retailer"

—by Paul T. Cherington, director of research of the J. Walter Thompson Co., formerly professor of marketing, Harvard Univ.

"How the Home-Owned Store Keeps on Getting Business"

—by Chas. Christensen, Retailer of Saginaw, Michigan.

"Planned Selling"

—by Jack Woodside, of The Western Company, Chicago.

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GRAND RAPIDS TRUST CO.

Grand Rapids, Michigan

Mother assisted at the simple service and perfectly fulfilled her promise to the baby's mother as the tribe moved on, to each day for the length of one moon, place on the grave a fresh saucer of milk. This was the type of sympathetic service which endeared her to everybody.

Mother had her full proportion of life's sorrows. She gave birth to seven children, only two of whom survived her. Her husband died at sixty and she lived to be ninety.

During her widowhood she cherished the thought that father was near her, just in the "other room," and his counsel in all important matters was at hand and impressed upon her in manifestations that were very real. Heaven didn't seem far away and the imminence of Deity she never questioned. Religion to her was not a cleak or an armor or anything to put on and take off—it was inseparable from life. She never thought of it as a thing to be espoused in statements or bonds or creeds. Father rather delighted in controversy and dwelt upon the luxury of overcoming something. Mother was a peacemaker. She was not aggressive and deplored controversy. In politics and religion she couldn't see why people should use fighting terms. She was strictly feminine in her feelings, desires and visions. She was perfectly willing her husband should represent her in what she termed masculine affairs. There was such complete oneness in the relationship of husband and wife and every matter of consequence was gone over so exhaustively between them that the result was the common opinion.

As a child my confidence in mother's ability to do anything she undertook was absolute, and I felt like the small boy in a popular story whose estimate of his mother was expressed in this way, "If mother says a thing is so, it is so, even it ain't so."

Mother was very considerate of her help in the house and it was a privilege and a means of education to be a maid in her household. Within a year the wife of an official in our city passed away and when I was uttering a word of sympathy to the husband he said, "My wife worked for your mother when a girl and to the day of her death she recalled with joy the experience she had when Mother Garfield took her in as a 'hired girl,' but she always felt the real service was the other way, for she was there taught by precept and example how to become a good home keeper."

The wife of another good citizen who is a fine helpmeet and whose house is always in perfect order often tells me that she learned to be a good housekeeper and a helpful wife when she worked in the home of my mother.

I had great respect for my mother's judgment as long as she lived and she was made happy in her declining years because of my deference to her opinions. She was always modest about it, but never hesitated to give her judgment when it was invited. Sometimes her perspicuity seemed almost uncanny in matters that had not particularly connected themselves with

her experience. I used to enjoy placing before her two divergent views of a proposal to see the alertness with which her mind worked.

Two things connected with the life and character of my mother impress me very strongly. Her hospitality was proverbial. She knew how to open her house in friendliness to people and not seem to be annoyed by the added burden put upon her. She had the faculty of making people feel at ease and giving them the privilege of seeming to help her, even if their service was not of a character to aid her. She was the same natural, friendly woman with all kinds of people and knew how to treat, in the most helpful way, a minister or a mendicant. Again the serenity of her later years make a deep impression upon me. In spite of any disturbing element she strove very successfully to keep her balance and she never had the least question about the future life and the joys that awaited her in its participation. Her faith and expectancy were absolute and as I saw her pass into the larger life I was certain her life of preparation was as complete as this world and a Divine Providence can furnish.

Charles W. Garfield.

Tribute to the Memory of Mrs. Hazeltine.

Grand Rapids, Jan. 16—I have read with interest your comments upon Mrs. Hazeltine in the last issue of the Tradesman and I feel that, from the standpoint of the Hazeltine & Perkins Drug Co., I should thank you sincerely for the very comprehensive detail in your reference to this good woman who has gone to the Great Beyond.

I have had many experiences since coming to Grand Rapids, nearly thirty years ago, and when I look back over the last fifteen years, which is the period of time over which Mrs. Hazeltine and myself worked together in common interest, I thoroughly realize the many sterling qualities of the good woman who has passed away. Her life in Grand Rapids was an open book and my experiences with her permit me to say she gave me her confidences and stood square with me in all of the aggressive and progressive measures I might suggest. Of late years, on account of her age, her duties have been very few, but she looked the future squarely in the face and put confidence in those who were associated with her in commercial enterprises.

The Hazeltine & Perkins Drug Co. will continue as it has been going along for the past years and, personally, I hope we may all be able to justify our existence and our abilities to carry on.

Lee M. Hutchins,
Pres. Hazeltine & Perkins Drug Co.

Corporations Wound Up.

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

Robert Halle, Inc., Detroit.
Wyant Co., Muskegon.
Orange Crush Bottling Co., Flint.
Royal Mosaic Floor Co., Petersburg.
Alexandra Building Corporation, Detroit.
Blood Tone Arm Co., Bay City.
S. H. Jones Realty Co., Inc., Detroit.
Saline Investment Association, Saline.
Lincoln Amusement Co., Detroit.
Neddermeyer Co., Lenox.
Coffee Pot Shops, Inc., Detroit.
R. J. Owen, Inc., Detroit.
Pontiac Construction Co., Pontiac.
Michigan Orchards, Inc., Detroit.
Morris Realty Corporation, Detroit.

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One of the Best Foods



The popular Nucoa "Color Wafer" comes already packed in each carton

THE BEST FOODS, INC.

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GRAND RAPIDS PAPER BOX Co.

Manufacturers of

SET UP and FOLDING PAPER BOXES

GRAND RAPIDS MICHIGAN

Nearly Fifty Years of Experience in Match Making has Produced THE DIAMOND BRAND



You will build prestige for your store by selling this high quality brand, avoid price cutting and inferior quality competition.

You will serve your community by securing the best and safest match that can be made.

A match is made to produce fire. It therefore can be an element of danger. The Diamond Brand has the high reputation of the makers behind it.

THE DIAMOND MATCH COMPANY

FINANCIAL

Review of Business Conditions in Michigan.

Written for the Tradesman.

Practically all signs point toward good times of reasonable proportions in 1928. The immediate outlook is for gradual improvement to be followed by expansion of both trade and industry during the spring months. A seasonal slowing up may be expected during July and August followed by increased activity in the autumn provided crop conditions prove favorable. A cross-section of the opinions of business executives and economists with respect to the outlook for the new year shows the great majority expect moderate prosperity.

Although business leaders generally are confident that the year 1928 will be a prosperous one, a note of caution is discernible in their pronouncements. And this, of course, is another important factor on the favorable side for it gives added assurance that business, instead of riding forward recklessly on a wave of inflated prices, excessive inventories, inefficiency, soaring wages, and over-expansion of productive facilities will proceed in a steady and orderly fashion with hand-to-mouth buying, steady employment, good wages, stabilized prices and efficiency in marketing methods and manufacturing processes—the products of intelligent caution and foresight—as its ballast.

"I know nothing about business," said Edgar A. Guest recently, "but I do know that the new year is rich in promise. It will bring us the flowers of spring, the joys of summer and the beauties of autumn and another Christmas season and the opportunity for all of us to make the most of all of these. Who of us shall live the new year through should accomplish many things and be happy." The business world shares Mr. Guest's faith in the year just ahead, a faith engendered by a sound and wholesome economic situation.

The year we are now facing, however, though rich in promise, is certain to demand a higher degree of skill and foresight in the conduct of business enterprises than was required in the years that lie behind us. While the volume of business will be large, profit margins are certain to grow narrower in many lines as a result of increasing competition. We may expect to see numerous mergers and consolidations effected during the current year in an attempt to bring about further economies in management, production and distribution.

Considerable importance is attached to the upward turn in the steel industry. The United States Steel Corporation announces that unfilled orders for December showed a gain of 518,430 tons, the largest monthly increase experienced since March, 1926. Large orders from the railroads and the automobile industry are reflected in this increased tonnage. Another important factor in the economic situation is the continued reduction in the country's output of crude petroleum. Over-

production in this field was one of the weak spots of business in 1927.

The improved outlook for the automobile industry is one of the most important auguries for good business generally in 1928. New models have been developed which have won the hearty approval of the public. Costs have been hammered down enabling makers to offer cars of better quality and greater performance at the lowest prices ever quoted. Aggressive merchandising campaigns have been planned. In short, nothing has been overlooked that would assist the industry to realize its ambitions to surpass during the current year all former production records. One high authority states that it is doubtful if the industry has ever before gone through a period of radical changes in such a brief period of time.

Michigan, within whose borders over eighty per cent. of the country's automobile production takes place, faces a year of promise industrially. It is estimated that close to four million cars and trucks will be manufactured in Michigan during 1928 as against an estimated production of 3,530,000 for the entire country for the year which has just come to a close. Passenger car production is being stepped up, the output for the first week in January exceeding that for the preceding week by 37 per cent. The foreign market continues to absorb an increasing number of both cars and trucks.

Other industrial lines in the State are beginning to show increased activity following inventory taking. The paper industry is doing a fair volume of business. A quickening pace in the furniture industry is expected to set in after the close of the furniture market now in progress in Grand Rapids. A good attendance at the market is reported. Buyers are showing much interest in the many new designs. Manufacturers of automobile parts and accessories are beginning to feel the stimulus of expanding activity in the automotive industry as are also machinery plants and foundries. The remaining lines are reported to be operating at or close to normal. Very few factories are working overtime.

There have been some decreases in employment due partly to seasonal conditions and partly to lack of business. Improvement, however, is beginning to set in and payrolls are expected to show weekly gains from now on. Steady gains are being registered in employment figures for Detroit, the first week in January showing a gain of 9,445 compared with the preceding week and a gain of 3,104 compared with the corresponding week of a year ago.

Wholesalers, with the exception of drugs and groceries, report a good volume of business. Collections are quite fair—a little better than a year ago. Retail trade is reported fair to good. Collections are fair. Detroit's downtown stores enjoyed an increased Christmas business compared with a year ago. Holiday trade was good to excellent throughout the State.

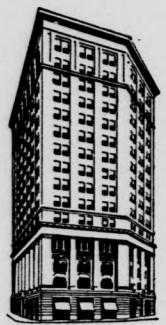
Wayne W. Putnam,
Director Public Relations, Union Trust Co., Detroit.

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THE "GRAND RAPIDS SAVINGS BANK" feels it is "SERVING" only when the things it does for its customers are helpful to them in their financial affairs—business or personal.

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Increased Popularity of Common Stocks.

Interest in common stocks for investment has been spreading steadily in recent months, according to security dealers, who are inclined to attribute the stock market's record-breaking rise in part to greater confidence among small investors in the country's important industrial enterprises.

This broadening is due probably in large measure to the use of the radio in advertising as well as to increased newspaper space. Moreover, prominent industrial corporations have stimulated public interest in their securities by encouraging purchases by employees and by dissemination of a greater amount of news of interest to holders of stocks. Consequently, indications of progress by these concerns have aroused support from persons of moderate means who attempt to satisfy their vanity by getting into the market.

Whatever the reasons, there is little question that common stocks are being more widely distributed among small investors than ever before.

The fact that current return on investments in common stocks of the better grade has fallen generally below 5 per cent. is of slight consequence to investors whose chief purpose in buying stocks in small lots is to hold them for an appreciation in value.

The yield on a group of twenty-seven common stocks selected by Shearson, Hammill & Co., on the basis of dividend records, margins of safety and prospects for future growth, averages probably not more than 4 per cent. This list embraces six railroads, three public utilities and most of the country's prominent industrial concerns.

The stocks named are: American Brake Shoe, American Can, American Radiator, American Telephone and Telegraph, Atchison, Canadian Pacific, Chesapeake & Ohio, Consolidated Gas, Corn Products, Eastman Kodak, General Electric, Fleischmann, General Motors, International Harvester, International Telephone and Telegraph, National Biscuit, National Lead, New York Central, Otis Elevator, Southern Railway, Standard Oil of Indiana, Union Carbide and Carbon, Union Pacific, United Fruit, United States Steel, Vacuum Oil and Woolworth.

In many instances a large percentage of earnings last year remained for surplus, indicating requirements at present rates.

In the case of International Harvester, for instance, the margin of safety was figured at 57 per cent. The current yield on cash dividends at current prices is the lowest of the group, however, the rate being only 2.45 per cent.

Regular stock dividends of 4 per cent. annually are not figured in this yield, however.

Nine other stocks have an indicated margin of safety of 40 per cent. or more, while most of the remainder show a range between 20 and 40 per cent. The lowest of the group is National Biscuit at 5 per cent. This stock shows a ratio of market price to indicated share earnings of almost 24.

Woolworth sells at about 24 times its indicated 1927 earnings.

William Russell White.
[Copyrighted, 1928]

Profits in Motor Industry.

In spite of assertions a year or two ago that automobile prices had been cut to the bone and that further reductions were not to be expected, another general downward revision is being put into effect by the industry. Competition is becoming ever keener.

What the security holder and speculator would like to know at this time is whether the sweeping decline will stimulate sales in sufficient volume to increase earnings or will have the effect of driving the less ably managed concerns to the wall. What companies are to benefit, if any? Who is to absorb the reductions? Certainly lower labor costs seem unlikely.

Stock market traders so far have failed to reveal any great concern over the situation. In fact, recent strength of motor shares might be interpreted to mean speculators and bankers for the leading companies feel reasonably confident of increased profits from the larger volume in business expected to result from price cuts.

Accessory manufacturers and retailers of motor cars have felt the effect of active competition for new business. And some recent developments suggest a new trend in motor car merchandising.

It is to be noted, for instance, that a few accessories not altogether vital have been removed from lists of so-called standard equipment, such as motor meters, shock absorbers, bumpers, etc. These continue to be supplied by automobile manufacturers, however, the cost being added to the retail price of cars. It is up to the dealer, therefore, to sell these as essentials. The manufacturer purchases this equipment at regular jobbers' prices, turning over profits to the dealer as extra compensation for a gradual shrinkage in commissions.

Dealers' commissions on new cars have been seriously reduced through allowances on "trade-in" cars larger than warranted by the market for used cars.

How several of the smaller independent motor car producers will fare in the forthcoming struggle is a question that most interests the financial district, for securities of many are traded in on the Stock Exchange.

If the stronger companies are straining every resource to reduce costs, it is admitted the weaker concerns will find the going increasingly difficult. Many observers feel, therefore, the smaller producers will be compelled to pool their interests through consolidations or similar agreements.

In any event, holders of securities of companies in the automotive industry will be inclined to watch developments closely. A few of the most progressive and capably managed concerns conceivably may profit handsomely; others may be unable to make both ends meet.

William Russell White.
[Copyrighted, 1928]

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

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MUTUAL FIRE INSURANCE

Must Insurance Be Sold.

Herbert Hoover, Secretary of Commerce, raises a pertinent question when he says: "I often wonder why it is that insurance must be secured by solicitation." It is a peculiar fact that one of the indispensable necessities of the public, namely insurance, is one upon which practically everyone has to be "sold" by the ability and tenacity of the agent rather than by their own wish to secure a very necessary safeguard.

Yet when one reads insurance literature, it will be found that a great deal of this literature has to do with ways and means whereby the public are to be induced to take insurance which is for their own protection in cases of calamity.

The insurance salesman, like the lightning rod agent, is the base for numberless jokes. But these jokes are not so funny when calamity strikes the one who refuses to take the advice of the insurance solicitor.

Secretary Hoover, raises another very pertinent enquiry: Whether a great deal of this seeming indifference of the public toward insurance is not largely due to the excessive competition between insurance companies and especially between agents for the securing of the insurance business of the insuring public. Much of the insurance service about which insurance publications have so much to say, probably does consist of efforts to induce the public to do that which they would do without solicitation, that is, take the insurance necessary for safeguarding their own interests without the bother of being solicited—do that which their own judgment dictates that they should do whether solicited or not. In other words, could not the insuring public come to the insurance office to secure their insurance from the representative of the insurance company, instead of trying to avoid the solicitor in their own offices?

A Social Viper.

Of all the crimes, human, inhuman and preterhuman, that befoul the dockets of American law courts, none but murder is quite so base and so slinking as arson. In one respect, indeed, it even exceeds in heinousness the capital offense, for, unlike murder, arson by its very nature can scarcely be committed except in cold blood.

Hardly to be conceived is such a pleading as unpremeditated arson. The dastardly plot of arson always must be concocted in advance, the lurid torch kindled beforehand by steady fingers, the sickening flames nursed into strength with cool attention. Neither a blinding passion, a numbing rage, or a momentary state of unbalance incites the act of arson; in fact, the presence of any one of these conditions could serve but to embarrass the commission of the deed, not further it. There can be no recklessness, nothing of the accidental; all is calculation and express desire. Although instances do occur wherein the torch is banished by a mental or moral perversion, they are rare as compared to the

cases in which the scheming and responsible mind figures.

It is, therefore, in this despicable light that arson should be viewed by juries and by the public generally which supplies the talesmen. Abundant proof is in the records that such an attitude as this is coming to be taken, more and more, and it is only so that incendiarism can finally be stamped out. The deliberate burner of property is a viper who thrusts at the body of society. He should be ground under heel.

Compulsory Automobile Law a Success.

The following letter from Frederick W. Porter, secretary of the Fitchburg Mutual Fire Insurance Co., of Fitchburg, Mass., speaks for itself. According to this letter the people of the state are well satisfied with the compulsory auto insurance law which became effective Jan. 1.

"The statement made as to the number of persons killed in Massachusetts during 1927 is entirely true. Comparison, however, should be made in relation to the number of automobiles and the number of people, which have both increased. The citizens of Massachusetts generally feel that the compulsory automobile law is a complete success.

At the National convention of mutual insurance companies held in Washington in September, Mr. Janish in his speech, made the statement that he believed everybody would have to admit the compulsory insurance law in Massachusetts was a success and would be followed in many states. It has made a great difference in the character of the driver who is on the road; has removed many that were a menace to the public, and has also made it possible for the injured to collect suitable damages.

Although the number of persons killed may have increased, the number of accidents has greatly decreased. It was felt by some that many irresponsible drivers, now being insured, would take greater risks, but the contrary has been true.

Ten Rules For Prosperity.

1. Be alert with present day conditions.
2. Do not attempt to run a one-man business trying to do everything alone.
3. Take an occasional day off for relaxation and exercise.
4. Insist on business efficiency by the development of efficient employees.
5. Maintain a practical system, but do not allow it to get into the rut of red tape.
6. Do not get into the habit of doing the little things, because it is false economy.
7. Evolve every opportunity for enlargement, and pass the temptations for things that are small.
8. Frequently take a measure of yourself, and an inventory of your merchandise.
9. Do continuous advertising and be truthful.
10. Maintain active interests in the doings of your National, state and local organizations.

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WILLIAM N. SENF, SECRETARY-TREASURER

Cheaper Money Is Not in Sight.

James S. Alexander, chairman of the board of directors of the National Bank of Commerce in New York, is not one of those who expect money to become cheaper.

Even before yesterday's first upturn since last October in bill rates Mr. Alexander, in his statement to the bank's stockholders said: "Present indications seem to point, not to cheaper money, but to fairly stable moderate rates, a condition highly favorable to good, sound business."

The United States now is the world's cheapest source of credit and in the view of this high executive the country is attaining "a position of steadily increasing importance in the international market for short term money and for capital." In that connection it is interesting to note that the volume of bankers' acceptances has grown enormously in the last year and now stands at a higher level than at any time since 1919. Interesting also to note is the fact that last year public offerings of new foreign securities in this country not only broke all previous records but represented a total twice as large as similar flotations in London.

After three successive years of prosperity in the United States Mr. Alexander sees no indications of unfavorable changes in underlying conditions. He does not hold that all signs are favorable. He even calls attention to the increase in unemployment. "Most industries have carefully watched their markets and curtailed production when it was evident that this was becoming advisable," he points out, with the result that "stocks of finished goods are being used up, and as spring advances a greater increase in industrial activity will be necessary to supply current demand."

Competition in 1927 was more severe than at any time since the post-war recovery began, and in the opinion of the bank it will continue sharp during 1928. Keen competition has its advantageous as well as its disadvantageous aspects. It stimulates greater efficiency.

This country is not the only place where competition has increased. It has increased in Europe with the result that industrial efficiency there likewise has been improved. This raises the important question whether in years to come foreign competition will hurt domestic trade. Mr. Alexander is one of those who believe American enterprise will enable it to meet this competition successfully, but it will take enterprise.

Paul Willard Garrett.

[Copyrighted, 1928]

Election Bugaboo Is Completely Dispelled.

If this year's forecasts did anything it was to dispel the old bugaboo that Presidential election years necessarily are periods of unsettlement in the stock market and business.

Wall Street speculators in looking to the future sometimes still shake their heads and say: "But this is a Presidential year, you know." Approaching elections at times in the past have unsettled sentiment. Execu-

tives enter 1928 in the firm belief that the destiny of business this year will be determined by forces other than political. They definitely say that in their opinion the old bugaboo has passed.

Certainly from records of the last quarter of a century nobody could lay down the rule either that stock prices do better or worse in political years. Sometimes they rise as the election date approaches. Sometimes they fall. A declining market preceded the 1920 election. Advancing markets ushered in the 1916, 1912, 1908 and 1904 elections. Just before the 1900 election prices fell.

On a straight statistical average it could be argued from this record that Presidential elections more often bring rising than declining markets, but obviously the forces behind the stock market nowadays lie deeper than political discussions.

If in entering the 1928 campaign this country were torn between two schools of thought, one conservative and one radical, the situation might be different. The campaign this year will bring differences of opinion on candidates but not the bitter fight between opposing views on business that campaigns in years gone by sometimes brought. The political thought of this country has become conservative. We have become a Nation of stockholders. The millionaire, the school teacher, the workman are joint owners in the same enterprises. Wages stand at their best levels in history. We have no unemployment problem.

The wise prophet of 1928 trends therefore will give less and less thought to unimportant political contests, and more and more to the powerful forces that now underlie business. So long as an upturn in production looms and so long as the farmers' purchasing power is improving business in 1928 can move forward. What the stock market will do is a matter partly related to the business flow but more immediately related perhaps to the conditions of the money market.

Paul Willard Garrett.

[Copyrighted, 1928]

Novel Collection Letter.

The whole gamut of collection letter appeal is embodied in a letter that Sullivan's, Parsons, Kansas, regularly uses to provoke habitual delinquents into paying up, as follows:

My Dear Partner in Parsons:

I want a check of some kind. Either a real check or a pencil check in one of the squares below.

Between you and me, I should like to know where I stand. So check up on your bank balance and drop me the good news.

- () Can't possibly make it to-day—will send one surely.
- () I'm sending check, but it's post-dated a few days.
- () I don't intend to pay; you'll have to fight for it.
- () We mailed you one yesterday.
- () Here's part of it to show you that our heart's in the right place.
- () Here's all of it—shut up.
- () Sorry we got behind—thanks for your patience.
- () We'll try to pay each month from now on.

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Getting the most out of your investments requires a broad knowledge of securities and how to use them best for your own purposes.

Our service, based on long experience, is yours for the asking. We handle only the best in investments.

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NATIONAL BANK

MONROE at PEARL

A Bank for Everybody



New "Mechanical
Brain"
Adds and Subtracts—
AUTOMATICALLY

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Accurate Adder and Subtractor

A new invention that is revolutionizing the "headwork" of figuring in stores and offices everywhere. This new kind of adding machine rivals the speed and mechanical accuracy of big, cumbersome machines selling for \$300 and more. Yet ADDAC is so compact that it can actually be stood right on a ledger page, or carried from place to place in the palm of your hand!

PRICE \$24.50 COMPLETE

At this amazing price ADDAC gives you every essential advantage of the most expensive adding machine. Capacity \$999,999.99. Direct subtraction as well as addition. Fully guaranteed. Has a dozen uses in every store or office—balancing books, checking invoices, adding purchases, etc. Gives you absolute accuracy, saves time, and pays for itself in eliminating costly errors.

Write today for interesting folder, "Faster than Fingers". Dept. T.
ADDAC CO., GRAND RAPIDS, MICH.

ROLLING THE SHOULDER OF LAMB.

Illuminating Pictures and Descriptions by D. W. Hartzell, Lamb Demonstration Specialist, National Wool Growers Association.

Meat consumption is a subject of vital concern to the meat retailer and others of the live stock and meat industry. The comparatively low consumption of lamb in the United States especially offers food for serious thought. Why does the average American eat less than six pounds of lamb annually? A brief analysis of this condition reveals one outstanding fact—consumers generally do not appreciate the many possibilities of lamb.

Lamb usually suggests chops or leg to the average person. As a result, and it is indeed regrettable, many people have harbored the erroneous idea that lamb is a luxury and in many cases prohibitive in price.

It is within the power of the retailer to correct this situation by offering all of the cuts of lamb in forms that are attractive and practical, and by educating his trade to use them.

The shoulder of lamb perhaps is not the slowest moving cut, yet the demand for it may be strengthened if given a little added attention, as suggested herewith.

The shoulder of lamb, properly boned and rolled, presents a most desirable article of food. In this form it is easy to serve and is especially tasty because it has fat intermingled between generous layers of lean meat. The shoulder is also advantageous from the standpoint of size. Whereas the leg, usually weighing five pounds or more, is often too large to meet the requirements of a purchaser, the shoulder can be made almost any size by simply cutting off chops as desired.

Herewith is presented twelve pictures graphically illustrating an approved method, evolved after much study, of fashioning the rolled shoulder of lamb.

Lamb neck slices, a delectable dish prepared en casserole with vegetables, is another worth-while suggestion. The picture story of the rolled shoulder is as follows:



1.

Insert the knife where neck joins the shoulder. Cut off in line with the lamb back.



2.

The cut is then made over the ribs and across the arm of the shoulder, an inch or two above the elbow joint. Ribs and shoulder bones are then sawed.



3.

The chuck is then cut off between the fifth and sixth ribs.



4.

Square cut chuck or shoulder, neck and shank removed.



5.

The ribs are lifted by pulling the knife closely against them.



6.

Ribs and neck vertebra are then lifted off by cutting the bone from the meat.



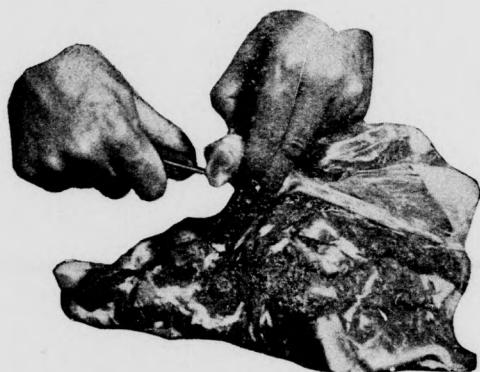
7.

Insert the knife at the face of the arm side of shoulder. Pull knife to the shoulder joint, then diagonally over the shoulder blade.



10.

Boneless shoulder; the outer surface is underneath and is not punctured.



8.

Cut meat from around arm bone, past shoulder joint to the ridge bone on shoulder blade. Cut a line down each side of shoulder blade so that the membrane clinging to the bone can be pulled off easily.



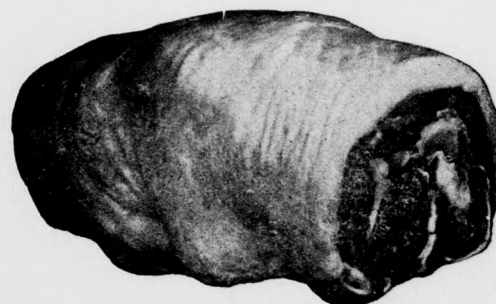
11.

Moulding into shape, making the rib side the face of the roll.



9.

Hold meat in one hand and pull shoulder blade out with the other hand.



12.

A meat sewing needle is then inserted in the center of the boneless shoulder; the string pulled through and tied tightly, stitches on each side of the center stitch follow in the same manner, giving the rolled shoulder a symmetrical shape, convenient in size, a roast that gives utmost satisfaction.

DRY GOODS

Michigan Retail Dry Goods Association
 President—A. K. Frandsen, Hastings.
 First Vice-President—J. H. Lourim, Jackson.
 Second Vice-President—F. H. Nissly, Ypsilanti.
 Secretary-Treasurer—D. W. Robinson, Alma.
 Manager—Jason E. Hammond, Lansing.

Handbags Appear in Bright Designs.

The fashion of carrying a handbag or purse endures, and the latest collections contain many attractive designs. The most costly of these are the petit point and finely beaded ones, which represent hand work of a high degree of skill. Some are copies of historic tapestries or even the landscapes of famous paintings.

Scandinavian needlework, which has been shown in several important exhibitions during the year, is used as ornamentation on some of the new hand-woven wool bags, which are square in shape and have metal frames and clasps. Other kinds of embroidery such as peasant work from different parts of Europe, are used for the larger more practical bags. The vividly colored Russian needlework done in wools is particularly effective. Bags decorated in this fashion are of generous size, usually square or oblong and flat, and have stout metal tops. Chenille and crewel embroidery is stylish this season and is especially popular for the bags to go with Palm Beach costumes.

Among the latest novelties are smaller bags of intricate detail. White or light tinted moire, faille or satin is used in these, embroidered in metal thread, floss and spangles. Some for evening are solidly covered with shimmering paillettes. Each bag is fitted inside with small, inconspicuous make-up requisites. A contrast to these fancy ones is the quilted model, a quaint little bag that suggests a grandmother's dress. These are made of all sorts of material from real calico to old-fashioned flowered and figured silk.

Piping is used to finish some of the new bags. These are otherwise plain and are either of knapsack shape or square, with rounded corners. They are fitted to a top of metal, and sometimes have strap handles of the same material as the covering. The envelope underarm purse bag is shown in plain kid and patent leathers, tooled in different styles. Suede and the various hides of suede finish are very fashionable, particularly those finished with tortoise-shell fittings.

Handbags for everyday use are shown in a new washable kid. These are made up only in pouch styles with gold-plated frames and jeweled clasps or self-covered frames and shell tops, and are to be had in white and pastel shades of rose, blue, beige, gray and maize. The linings are of heavy silk and fittings are made to match.—N. Y. Times.

Knitted Sweaters Favored in Paris.

The real knitted sweater, in both fine and coarse weaves, is extensively worn in Paris for strictly street or sports occasions. Jane Regny's knitted sweater design, which is made in a dark color with light polka dots of

varying sizes, is one of the preferred types. Hair-line stripes knitted on a plain ground and used in the sweater blouses are shown by Lucien Lelong.

Every sweater thus worn has its own handkerchief, which is thrown around the shoulders or knotted at the neck, and the handkerchief usually has a striped border in the colors of both sweater and skirt. Another detail that is invariably seen with the sweater blouse, whether it is of tricot or jersey is the sturdy leather belt with a large buckle, the latter being usually of silver, nickel, amber, gold or leather.

Jeanne Lanvin makes straight blouses of tweed banded in crepe de chine, which are worn with skirts of tweed or crepe. These skirts also have a blouse of crepe de chine and a long scarf of the same material.

For the most practical types of costume the sweater blouse is of course the smart one. There are, however, many different kinds of sweater blouses and two or three may be worn at different times with one skirt. The Marcel Rochas blouse, which is made of wide horizontal bands of gray, white and black—the top band and sleeves being of gray jersey and giving the effect of yoke and sleeves cut in one piece—is a very successful blouse. It is smart and rather striking, and may be alternated with a plain blouse of jersey for wear with a kasha or other woolen skirt.—N. Y. Times.

Underwear Trade Is Upset.

Not for many seasons has the knit underwear market here been so upset over opening prices as at present. Even the leading producers have been "backing and filling" in regard to prices, due, apparently, to the need of price revisions found by some of the concerns earliest in the field with 1928 quotations. These revisions are the reflection of the very strong competition that has grown up in the industry in recent years, and which promises to grow still stronger with the removal of Northern plants to the South or the establishment of branches in that section. Jobbers now in this market are spending most of their time "shopping," being unwilling to place definite orders in fear that the next day may show their selections to be wrong from a price viewpoint.

Setback For Cheaper Union Suits.

A noticeable dropping off in the call for the cheaper lines of men's heavy ribbed cotton union suits is noted by one of the prominent manufacturers. Their place, he said, is being taken by separate shirts and drawers. He attributed the change to several things, one of the most important being the number of former union suit wearers who were converted to the two-piece idea by the underwear "issue" in the National service during the war. The increasing practice of many men who do manual work of making the undershirt serve also as an outside shirt during working hours has also had a detrimental effect on union suit sales, he said.

All Kinds of Buttons Selling.

The button business is good from all indications. At present, dress but-

tons made of crystal or mirrors are wanted for both tailored and fancy wear. Gold and silver buttons in filigree and bright shiny finishes are in equal demand for all kinds of costumes. Modern designs are apparent throughout the different ranges, even in the ivory and tailored galalith lines. The sizes run from 24-ligne to 60-ligne with crystals, selling best in 24-30-36 lignes. Coat buttons are good sellers in staple and high colors, in regulation sizes. Most of the novelty buttons favor some version of the ball shapes except the mirrored effects, which are either flat or slightly oval. Prices range from \$2 to \$36 a gross.

Too Much Price in Stationery.

With the holiday business in stationery was of good proportions, the trade during much of the latter half of last year suffered from over-production and keen price competition, according to opinions expressed yesterday. As is the case in other lines, the manufacturing equipment of the industry has proved greater than actual outlet. Taking up the slack has put added stress on price in order to obtain volume. This trend is reflected in the general situation in the higher grade lines, although "trading up" efforts on the part of some manufacturers have resulted in improved sales of better types of personal and business stationery.

Coats For Motoring Are Plain in Color

Coats to accompany the lighter and less tailored suits and frocks for motoring and general wear are made either as a part of the ensemble or of the new type, which is designed to supply the necessary warmth with the minimum weight. Most of these are in plain colors or mixtures. Few plaids are shown this season. Tweed, velour and wool corduroy are other favorite materials, and kasha retains its vogue.

In the sort of motor frocks and coats made for service, wool jersey is particularly suitable. Some in the deluxe variety use wool and silk weaves, and are embroidered in crewels, floss or metal thread.

Jar Proof Watch Offered.

There is now on the market a new type of jar proof wrist watch, which may be dropped without injury to the movement or without causing it to stop. A test has been made from an aeroplane and from a seventeen-story building. In each instance the watch was found to be keeping accurate time after its drop. A patented spring arrangement protects the balance staff. The cases are made in the newest models and in both men's and women's styles in gold filled, solid gold and platinum in plain and fancy designs. Stone settings are used in some of the women's models. Wholesale prices start at \$9.75.

Corrects Sweater Labeling.

Through the co-operation of the Better Business Bureau deceptive labeling of certain sweaters has been eliminated, according to an announcement by Ellery B. Gordon, secretary of the National Knitted Outerwear Association. These sweaters, which

received wide distribution through high-class shops, bore the label "Alpaca from England." The garments, however, were neither imported, nor was alpaca their major content. The deceptive label on both the manufacturer's and retailers' stocks have been removed and the manufacturer has agreed in future to mark the definite percentage of alpaca used.

Bet. er Feeling in Glass Trade.

Featuring the week in the glass trade were a series of meetings at Pittsburg between manufacturers and jobbers of flat glass, the forthcoming issue of the American Glass Review will say. It is understood that real progress toward correcting unsatisfactory marketing conditions was made. While the volume of new business in window glass during the week was not so pronounced, jobbers are beginning to stir themselves in anticipation of an early increase in consumer demand. Distribution of plate glass was better owing to the opening up of activities in the automobile industry.

Strong Leathers in New Bags.

Calfskin in new finishes and morocco are used in the new medium-priced handbags for early Spring showing. The styles are mostly confined to two models, those with shell frames and leather handles, or the open-top bags with back strap handles. These latter are mounted on either self-covered frames or gold-filled mountings. The colors so far are confined to black, beige, medium gray, dark brown and a sprinkling of bright blues and reds. Medium sizes prevail throughout. Detail work is contributed by odd goring, seaming and the use of extra tabs and pleats.

Making a Store Look Larger.

Mirrors hold nothing but good luck for the Gem store of Cincinnati. Covering the whole back wall, for instance, is a big, highly polished mirror which makes the store seem much, much larger than it really is. Gaining the air of a big store at the mere cost of a mirror is of course good business.

Fixtures For Sale

We offer for sale the following fixtures:

- 2—6 ft. show cases.
- 1—6 ft. hat cabinet with sliding door.
- 5—double deck open clothing cabinets.
- 1—folding three way mirror.
- 8—4 ft. sections of open shelving 7 ft. 10 in. high.
- 1—6 ft. wrapping counter.
- 1—4 ft. clothing table.
- 1—5 ft. hat table.

All oak fixtures finished in French grey with black stripe. Made by Grand Rapids Show Case Company. About two years old. \$1,000 cash takes the entire outfit.

Send enquiries directly to E. J. Smither & Sons, 2007 Division Avenue, S., Grand Rapids, Michigan.

SHOE MARKET

Traveling Shoe Salesman Takes Seat in Congress.

Elected to Congress while selling shoes was the unprecedented experience of Thomas Alva Yon, now representing the third district of Florida in the House of Representatives.

While rocking in his mahogany swivel chair, and glancing occasionally upon the deep green carpet covering his office floor in the House office building, Mr. Yon observed:

"No real success can come of working only for financial remuneration. Looking at the benefits to be reaped in the future is the guiding star to success, not only in my field, but in any field.

"For twenty-one years I was a traveling shoe salesman, covering the North Florida territory, and in all those years I was never once intentionally rude to a customer, regardless of the extent of the order I received in return for my time and labor," he continued.

"Many times the traveling man is tired from riding, hungry for lack of food, and irritable due to lack of sleep, yet the inevitable smile and courtesy must be unfailing," he continued. "Man's disposition and personality are his index to success. By those qualities we are judged and because of the lack of them we are oftentimes ruined."

The Congressman is a tall, good-natured person, with generous streaks of gray in his abundance of black hair. His face is boyish, probably because of its ever present smile, not the artificial smile that wreaths the countenance of the public servant, but a smile of good fellowship indicating good nature and a happy, easy disposition. A pair of shell rimmed glasses imparts to his face the suggestion of the scholar and mirrors a pair of soft eyes usual with a pleasant face. His voice, hale and hearty and indicative of accustomed space, has in it a suggestion of the Southern dialect by its slow enunciation and its slight drawl.

"As a result of the years I spent in business I have come to the conclusion that knowing your line of goods and having confidence in your line is one of the most important factors of success. When first I accepted my line of goods I came across a bit of Elbert Hubbard's philosophy which I adopted at once and have retained ever since. It goes something like this:

"If you are working for a man, work for him. An ounce of loyalty is worth more than a pound of politeness. If you work for the people that provide you your daily bread, work for them. If you have got to eternally disparage and condemn, resign your position and damn to your heart's content."

"I think that is the most applicable thought anyone could adopt in any line of work, and it has certainly been successful in mine.

"Cultivating the personal side of prospective customers never fail to result in good accounts; at least, according to my experience. It is simply the old idea of gaining a man's confidence and respecting his trust."

"Through the influence and good will of customers who confided in me and trusted me I was elected to Congress," he continued. "Even that which a man believes out of reach, unattainable, is possible through the influence of appreciative friends. Never in all my years of traveling for business have I lost a friend, either in business or in my personal contacts.

"I attribute any success I may have attained to three factors. First, I made it a rule always to carry out every promise I made to the trade. Of course I tried not to promise things which the firm would not carry out. More than once a promise was fulfilled at my own expense, but it was always helpful so far as experience was concerned, because I seldom made the same promise again. I could not afford to do that. Secondly, it was always my endeavor to work my line intelligently so far as I was able, and of course, energetically. Work to me was not to be measured. My goal entirely overshadowed the energy necessary for its attainment. The third and most important factor was knowing my line. How could I acquaint my customers with my shoes if I did not know it thoroughly myself?

"How does my business experience aid me in Congress? A great deal. I don't know how I should get on without it. By cultivating the personal side of my customers I also unearthed their thoughts and sentiments. Our conversation was not always on the subject of shoes. Usually it turned to politics, to the political trend of the times and its resulting influence upon economic conditions. Those conversations welded our business relations as well as our social understanding.

"Those same business men who told me my political opinions were wrong because they differed with their own, aided me in my political attainment. And those experiences with shoe men aided me in my political capacity too, that is, in so far as becoming a part of the political whirl is concerned.

"That man I just introduced has been in the House of Representatives for sixteen years and he told me I had made more progress in my relations with my colleagues than the usual representative makes in two or three years. I can thank my experience as a shoe man for that.

"The greatest part of my position is in becoming thoroughly acquainted with my fellow Congressmen. The legislative duties are small. The work at the desk, in the office and with other representatives is much more extensive and important. Knowledge of human nature which I gained while a business man has helped me more than anything else.

"Many people have asked me about my hobby and they all register surprise when they learn it is not golf or gardening. My hobby is selling shoes, and I suppose it always will be since it was so much of my life's work. Selling shoes is a delightful game and I am fond of it.

"Even in the days of the early struggle when rural stores had to be reached in a slow laborious fashion and the only means of conveyance was a mule

team or a shay, I enjoyed working up a good account. Those were the days when hotels were places of lodging, one ate and slept and then moved on. That was before the advent of the luxurious closed cars or comfortable hotels with cheerful and soothing music coming from the balconies. The rural stores were visited only two times a year, in the spring and in the fall with an occasional filling in between times.

"I remember one particular winter when luck seemed to be against me and my rose path in the far future simply faded out of mind. It was in the early days when, with a product of the Ford Company, I was pioneering through the muddy road dotted with as many cavities as a French field during the war. I had kindly proffered the use of my Lizzie to transport a prospective customer and his load of wares to a new store he had opened in the next town.

"The country was just recovering from a siege of rain and more rain. My old Ford hopped laboriously along, crawling slowly out of one cavity and into another until suddenly she refused to budge and we found ourselves in what appeared to be a mound of quicksand, or a creek camouflaged with mud.

"Quickly I hopped over the door and lowered myself waist deep in mud, to be pulled out after calling for help, by my passenger. My shoes stayed with the mud while I slid into my seat and teased the motor but to no avail.

"It was a long walk to the next town and a cruel one, loaded as we were with boxes and bags and me with no shoes. It took years to humor that customer to friendliness and to cultivate a really good account, but I did it. Now whenever I see him, we sit in his leather cushioned library smoking his sixty-cent cigars and laugh over the way he swore at me during that walk home.

"All those experiences that I went through while selling have added to my knowledge of human nature and I would not take anything for them, nor would I care to experience them again.

"When my duties here are finished, I intend to resume my old business relations with my friends in Florida and once more I will take part in the shoe game." E. C. Kohn.



TWO NEW ONES:

Style 949 — Men's autumn Blucher Oxford, Monarch's Calfskin, Dundee Last (Medium balloon), Nickel Eyelets, New pattern with popular short ramp, inside tap sole with fancy flange edge and heel seat trim. C and D widths in stock \$3.45

Style 950 — Same in Monarch's black calf -----\$3.45

"Over night Service"

Herold-Bertsch Shoe Co.
Grand Rapids, Mich.

Manufacturers of Quality Footwear since 1892.

ARE YOU INTERESTED IN IMPROVING THE APPEARANCE OF YOUR STORE

We can help you. We can supply you with:

New Opera Chairs
Fitting Stools
Show Cases

You will always find our Findings Stock complete in staples, also latest novelty creations.

BEN KRAUSE CO.
20 Ionia Avenue
GRAND RAPIDS, MICH.

MICHIGAN SHOE DEALERS MUTUAL FIRE INSURANCE COMPANY LANSING, MICHIGAN

Prompt Adjustments

Write

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

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.

Omaha Merchants Under Handicap of Amateur Advertising.

In a review I wrote a time ago about the co-operative advertising carried on by the Buy Right Grocers of Omaha, I indicated that a weakness of the work evidently was caused by the fact that some grocer was writing and planning the advertisements. I tried to show that such a practice was false economy.

I see that Ernest Buffett, who originated the Buy Rite organization and has piloted it to a pleasingly powerful position, speaking at the last National convention, said that the advertising was written by George Ross.

That confirms what I said. While George Ross is a fine grocer, not only is he not an expert advertisement writer, but he could hardly expect to be such. Because any grocer could learn useful things from George's methods, I shall tell a little about them.

He handles large quantities of fruit and he likes to say he moves more fruit than all other grocers between here and Cuming street. Cuming street is the next important divisional street from the one in which the Ross store is located. He accomplishes this feat by a system of buying whatever is so plentiful that produce jobbers are ready to sell round lots of it at a concession.

Because Ross enjoys the reputation of getting rid of really large quantities of fruits, he obtains concessions not accorded to the garden variety of grocer.

The day I talked with Ross he was putting sales pressure on apples. He never buys less than fifty boxes. He prices them to yield him 50 and 75 cents per box gross money-margin and sets out to sell unbroken boxes to his customers.

"Under that plan," he said, "I get them to take boxes, instead of 25 cents worth. Not only is a box with 50 cents margin earned on it more profitable than 25 cents worth, regardless of margin, but then folks have apples for a while; also they will eat more freely of apples than if they had a few. Every time I talk with a woman about buying apples by the box, I am able to show how much she saves that way, so I get one after another into the box-buying habit."

You will observe that percentage is disregarded under this plan. But where goods are bought and sold in twenty-four to forty-eight hours, percentage is a negligible factor. That is worth considering. Up-and-coming grocers will see this point at once.

Shortly before I saw Ross he had jumped into a purchase of thirty-six size grapefruit for \$2.50 per box. He filled his window with the fruit, dumped loose out of the boxes, and priced them at \$1 per dozen. He sold fifty boxes in one day, thus earning, gross, \$25; but the sale stimulated his other business immensely. This was before the co-operative Buy Rite organization

got going and Ross then advertised his business separately.

That is what every individual grocer, who still goes it alone, must do; but when a lot of them get together they cannot afford to save money so expensively as they do when they let a man like Ross write their advertising. For, regardless of how able Ross is as a grocer, he is a grocer first and an advertisement writer only incidentally, and no organization which advertises regularly in large space can make the best use of that space by having it filled by an amateur.

It is precisely because the Omaha co-operative advertising evinced a distinctly amateurish character that I spotted it and asked who wrote it. Nor is it any answer to say that the Omaha advertising pays. For advertising is so effectual that even such as is poorly done pays. But is that any reason why the Buy Rite folks should not put out the best advertising and thus make it pay better than it does now?

Department stores leave nothing to chance that they can help. Every so often, too, they find ways to remedy disadvantages and improve their ways, with greater profit and stability to their business.

Macy's great New York store has just instituted what is called a Salary Review Committee, of which it is stated:

"The purpose of the salary review is to gain a thorough, many-sided and therefore impartial estimate of the value of the service which each clerk renders. It affords an exact basis for advances, lay-offs and transfers. It brings to light at once any who can never adjust themselves, whom the organization should be rid of before it incurs any moral obligation to retain them. It supplants the old hit-or-miss method of making increases on the recommendation of the buyer only."

The gist of this is that personal, individual judgment and favoritism are poor base for compensation of sales people. There is not an individual merchant anywhere who—if he looks within himself honestly—will not realize that he pays some of his folks more than they should get and others less, because of personal liking, or the lack of it, for any one of many reasons or several thereof, but all aside from real deservedness.

Until within recent years there was no other plan for the small merchant to follow, but since the National Cash Register Co. planned its clerk compensation chart, any merchant can pay his sales people on the basis of their actual performance. The chart can be obtained from the National people on request and should be put into effect by every grocer. Such a system will enable any merchant to pay his salesmen what they earn, with the absolute knowledge that his own personal likes or dislikes do not influence him, one way or another, to the advantage of the undeserving or the disadvantage of the deserving.

Success in the chain business comes to those who are made for success, just as it comes to others in other lines. It

(Continued on page 31)

Dealers with Vision stock

ECONOMICAL

PROFITABLE



NUTRITIOUS

DEPENDABLE

RUMFORD CHEMICAL WORKS — Providence, R.I.

A SIMPLE FRESH FOOD AND HEALTH

Fleischmann's Yeast is a simple fresh food that relieves constipation, aids digestion, clears the skin and tones up the whole system—gives buoyant health.

Recommend it to your customers—they will appreciate the service. Then, too, Yeast-for-Health customers come regularly to your store; give you an opportunity to sell them all the groceries they need.

FLEISCHMANN'S YEAST
Service

Don't Say Bread

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M.J. DARK & SONS

INCORPORATED
GRAND RAPIDS, MICHIGAN

Direct carload receivers of
UNIFRUIT BANANAS
SUNKIST ~ FANCY NAVEL ORANGES
and all Seasonable Fruit and Vegetables

MEAT DEALER

Weight, Age and Quality in Legs of Lamb.

We have often tried to get the message over to our listeners that weight and grade are two independent and separate things in measuring meats. There are, of course, maximum weights in lamb and veal. These maximum weights do not tell the whole story, however, and yearling lamb and mutton are often found to weigh considerably below the maximum. Genuine veal may weigh as much as twice what is usually found in that category and there is nothing about the weight alone to tell what the quality is in either case. A few days ago a boarding house keeper told us she had delivered two legs ordered as lamb. She said the two legs weighed seventeen pounds and that she had been told that no real lamb ever weighed that much. She, apparently, believed her retailer was delivering mutton and charging her for lamb prices. The price was reasonable for lamb, but would have been high for mutton. An examination of the legs in question showed that she had not only received lamb, but a very high grade of lamb in the bargain. They were well covered with fat, though not excessively so, bright in color and with soft, red bones. She was assured that she would find the meat excellent, which later proved to be a fact by her own admission. In conversation it developed that she had gotten her information as to what lamb legs should weigh from a rival retailer who was trying to get her trade. This retailer should have known better than to tell her that no pair of lamb legs weigh as much as seventeen pounds. She bought the legs at least six cents a pound less than she could have bought light legs of lamb for and found them fully as satisfactory. It is not uncommon for two legs of lamb to weigh seventeen pounds, or even more. Early this season we received among the early California lambs some carcasses weighing up to sixty pounds carrying excellent quality and not too fat. The same condition often exists in offerings from other sections of the country. A pair of lamb legs will weigh at least one-third as much as the whole carcass. Large families, boarding houses, restaurants, hotels, and such places are where these heavy cuts are used to best advantage. No one should try to discourage their use where they give such excellent satisfaction. Quality is what should be considered first when meat is bought and then convenient sized cuts, but it is never inadvisable to take advantage of attractive prices, though the size or weight should be slightly higher than usual, for it is rarely that the large weights cannot be used to advantage either as served after cooking, or as cold cuts.

Preferences Are Sometimes Costly in Meat Buying.

People who buy and spend their money are certainly entitled to decide what kinds of food they want, and this privilege or right should not be denied them, but there are some things which might properly be taken into considera-

tion without taking offense at the same time. There are some who insist upon getting the very best of everything regardless of cost, and because of this demand the very best is usually considerably higher in price than other things nearly as good. If you can conceive of the big, red apple that always grows out at the end of the twig, where the sun gives it a beautiful color, and where it is not marred by contact with limbs or other apples, you have the idea we are attempting to express here. The tree produces apples that for all ordinary use are fully as satisfactory as the perfect one. In the production of meats there are limited quantities of perfect quality. This limited supply usually brings high prices, because the demand is usually insistent in some homes for this kind. Fortunately for most of us there is a lot of meat costing less that suits just as well, and so we receive full satisfaction without sacrificing very much. But there are other things that influence price as well as extreme quality. Weight has an important influence, although it has no direct connection with quality at all. That is to say, that weight is not a grade factor, strictly speaking, and heavy-weight meat may be just as high in quality as lighter weights, and lighter weights may be just as good as the heavier kinds. Take such things as legs of lamb, halves or whole smoked hams, pork chops, lamb chops, fresh pork shoulders, and other things in the meat line, a sort of prejudice seems to exist against weights that are not conventional. This is true regardless of the fact that some sections of the country prefer what other sections reject. An illustration of this is the prejudice against pork chops or roasts from loins weighing over ten pounds. Legs of lamb weighing over six pounds are also penalized. In Boston the porterhouse is cut at a slant of about 45 degrees to make big slices, although the loins the steaks are cut from are much heavier than most used in other sections. The excuse that small cuts are more economical is questionable in many cases, for all of the meat certainly need not be used at one meal, and in many cases it would be fully as good cold, and time and work would be saved to the housewife by not being obliged to cook meat for every dinner. These are just friendly suggestions.

Just a Few Hints on Care of Stock.

Peanut butter should be kept cool and away from goods having an odor which might be absorbed.

Soap powders should be kept in a dry place. Dampness causes the powder to swell as it absorbs moisture, damaging the carton.

Ground spices must be kept out of the strong sunlight and in a dry place.

Don't expose flavoring extracts, such as vanilla, orange or lemon to the strong sunlight. It not only robs them of their rich color, but is detrimental to their flavor.

Gelatine should be protected from heat. Don't display it in the window in hot weather.

Be sure you're right, then check your figures.

You Sell "Uneeda Bakers" Products—You Don't Keep Them.

*They're not shelf warmers
because:—*

The demand is constant.
The turnover is rapid.
The assortment is wide.
The products are fresh.
Consequently—your profit is good.



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"Uneeda Bakers"

VINKEMULDER COMPANY Grand Rapids, Michigan

Distributors Fresh Fruits and Vegetables

*Now Offering: Cranberries, Bagas, Sweet Potatoes,
"VinkeBrand" Mich. Onions, Oranges, Bananas, etc.*

WORDEN GROCER COMPANY The Prompt Shippers

Tell Your Customers About QUAKER Evaporated Milk

An Every Day Necessity

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Wholesalers for Fifty-nine Years
OTTAWA at WESTON GRAND RAPIDS

THE MICHIGAN TRUST COMPANY, Receiver

HARDWARE

Michigan Retail Hardware Association.
President—C. L. Glasgow, Nashville.
Vice-Pres.—Herman Dignan, Owosso.
Secretary—A. J. Scott, Marine City.
Treasurer—William Moore, Detroit.

Methods of Following up the Annual Inventory.

With many hardware dealers, the mid-winter stock-taking sale is an established institution.

Such a sale serves a dual purpose. First, it helps to stimulate business at a time when business is normally slack. Second, it gives the hardware dealer an opportunity to convert into cash such odds and ends of stock as he might otherwise be compelled to carry over to another year.

Into the old argument as to whether it is better to hold this sale before or after taking stock, it is not necessary to settle for himself. He knows his own business best.

The important thing is to make this sale a big factor in your winter business-getting campaign. The great purpose is, not so much to do a little extra business, as to prevent your customers from falling into a confirmed habit of staying away from your store.

Between the Christmas rush and the opening of spring trade there is a wide gap where business is relatively inactive. People won't buy unless they practically have to. If you fail in some way to bridge this gap—if you don't utilize every opportunity to keep your store before the public during these two months—a lot of people will form the habit of staying away, and when it comes time to buy again, will be apt to start buying elsewhere.

Men and women are creatures of habit; and with a great many of them buying from a certain dealer becomes very largely a habit. Such customers must be held. If you keep them coming, even on a small scale, in January and February, you will find their March and April business a great deal easier to get.

Some dealers will by this time have finished stocktaking. With others the annual inventory is still in the future. If the inventory has not been taken already, however, it should be taken as soon as possible. And for such dealers a few suggestions may be worth while.

While it is important to get the inventory started early, it is even more important to get through it as quickly as possible, consistent with accuracy. In stock-taking, an early start does not always mean a quick finish.

On the contrary, there are many stores where, through lack of adequate system, the stock-taking is allowed to drag unnecessarily, with resulting hindrance to trade.

Even under the most favorable circumstances, stock-taking always involves some hindrance to trade. Clerks engaged in this form of uninspired drudgery are not likely to display any keen interest in making sales. They will wait, more or less perfunctorily, on customers who may come in; but as for real salesmanship, they rarely exert it at such a time. And customers, once they realize that stock-taking is in progress, are apt to keep away from the store, realizing that if they come back a few weeks later they will be

apt to get better service. And, if, in the meantime, they find a store not engaged in stock-taking, they will buy there and not come back to the first store at all.

A first step toward expeditious and satisfactory stock-taking is to have some definite plan of work.

It is difficult if not impossible to lay down any cut-and-dried scheme of stock-taking applicable to every hardware store. The reason for this is plain. Each hardware dealer has his own individual problems.

But in any store it will help immensely to map out the work; and, before getting started at all, to spend a few minutes or even half an hour giving your helpers a clear idea of just what you expect them to do. A little preliminary conference of this sort is just the thing to get the clerks keyed up to the top notch. They will do the work quicker and better, and you will save that preparatory half hour many times over.

Before you start work at all, know where you are going to start and in what order the various departments will be taken up. Have your book, or books, ready, with an ample supply of freshly-sharpened lead pencils. Impress on your clerks the need of accuracy above all things—no guesswork at any stage of the game. Next to accuracy comes speed, but accuracy must be first and foremost.

If you are planning an after-inventory sale, it is a good stunt, while taking stock, to set aside those odds and ends of stock which it is especially desirable to clear out at a sacrifice. Every store, no matter how well conducted, is bound to accumulate a great deal of stock which, without some special selling effort or some extra price concession, is apt to remain on the shelves year after year.

As you go along, keep your eyes open for such items, and weed them out. It may prolong the stock-taking a trifle to do this; but when it is done you are that much better prepared to launch an after-inventory sale that will convert these odds and ends into cash. If you count on going back and picking out such items after the stock-taking is over, you are pretty sure to overlook some items you should get rid of. Also, the process will take a great deal longer than to pick them out as you go along.

In such matters, it pays to cultivate a habit of quick decision. I know some merchants who, going through stock, will spend ten or fifteen minutes deliberating as to whether to sacrifice two or three of a dollar article, or to continue carrying the line in stock. And the ultimate decision is quite likely to be dictated by how the dealer happens to feel on that particular day; rather than by accurate knowledge of the article in question, how it has sold in the past, and how it is likely to sell in the future.

On the other hand, I know two very successful dealers in different lines of trade. One man started with \$250 capital; the other with \$50 borrowed. Each man is, in his community, the biggest dealer in his line. And either man can decide any question of this

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Automobile Tires and Tubes

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Blanket - Lined Coats

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Michigan Hardware Co.

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



Wholesalers of Shelf Hardware, Sporting
Goods and

Fishing Tackle

We can give you service on

Cel-O-Glass

We carry a complete stock

Foster, Stevens & Co.
Founded 1837

GRAND RAPIDS 61-63 Commerce Ave., S.W. MICHIGAN
WHOLESALE HARDWARE

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Show cases, wall cases, restaurant supplies, scales, cash registers, and office furniture.

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sort in the twinkling of an eye. They carry enormous stocks, for a small town, but there is no "dead stock." The minute an article begins to lag, it is unloaded.

In stock-taking it is important to so plan the work that business will not suffer appreciably while it is in progress. Some dealers endeavor to take stock only after store hours. This plan rarely works to advantage. Late hours at night are ruinous to selling efficiency the next day. In other stores the stock-taking is limited to the normally quiet early morning hours. Some dealers detail certain members of the staff for stock-taking, leaving others free to wait on customers.

One hardware dealer has as good a scheme as any. Throughout the year, each member of the staff is given a special department, with which he is required to keep constantly in touch. Thus, one man has sporting goods, another has household and small wares, another has paints and builders' supplies—and so on. When stock-taking comes, the dealer on taking up any particular department utilizes the specialist in that department as his helper for the time being.

In any event, determine beforehand that your stock-taking, while painstakingly accurate, will also be brisk and decisive. Then see that you live up to that determination.

With stock-taking completed, then comes the follow-up. Many dealers will hold a stock-taking sale. This will be staged, perhaps the latter part of January, perhaps the first two weeks of February.

The price appeal is the big feature in the stock-taking sale. The normal seasonal disinclination to buy can be overcome only by quoting the sort of prices that interest the penny-savers.

A relatively small price reduction will perhaps be ample on regular lines. Some lines in seasonal demand may need no cut at all. But in isolated instances the dealer must be prepared to quote prices that will fairly make the mouth water.

It is by the skillful use of the "loss leader" that the wideawake dealer convinces his buying public that he is holding a real sale. The slow-moving lines set aside in the course of the inventory will provide a fair number of loss-leaders to feature in your advertising and window display. On these articles, prices should be drastically cut. Use price-tickets, showing both the normal price and the bargain price, and quote a bargain price that will shock the public into attention. The keener your desire to unload the specific article, the more drastic must be your price cut. But when it comes to using the axe, do not hesitate.

Right there is where some dealers fail. They are reluctant to cut on slow-moving lines when such lines are still in some demand; they postpone, clinging to the hope that in course of time they will unload the reluctant goods at regular prices; and in course of time a stage is reached where there is no demand whatever for the goods. And when that stage is reached, it is no longer a question of price-cutting;

you can't give the goods away; sometimes you can hardly throw them away. So it pays to foresee and forestall the inevitable, and get from under the slow-moving lines when you can do so to good advantage.

Such lines, however, cannot always fully meet the demand for "loss leaders." The wide-awake dealer who plans a special sale is always on the alert for a few popular lines, perhaps not carried in the regular stock, which can be bought at a price which will enable him to quote them at an attractive figure. Thus one notions store featured, on its opening day, a limited number of cuckoo clocks at 15 cents each. The clocks were worth perhaps \$1.25 each; but on a half dozen, the loss in the aggregate was small, while the incidental advertising compensated for the loss many times over. Hundreds of women fought and struggled about the counters to get hands on one of the coveted clocks.

Similarly, a dry goods store some years ago featured in a special sale a limited number of alarm clocks at a decidedly low price. At that, the alarm clocks were so cheaply bought as to yield the dealer a nominal profit; while this one attraction crowded the store for the first day of the sale.

Such "loss leaders" should be cheap, so that they can be offered at a decidedly low price; and should be popular articles, in order that they may attract the largest possible number of people. Moreover, they should be reasonably serviceable; in order to maintain the reputation of your store. Don't take on an unpopular article merely because you can get it at an exceptionally low price, or a shoddy or defective article that merely looks good.

These features will get the public into your store, and interest buyers in your sale. Have ready against their coming an attractive display of regular lines at prices reasonably, but not too drastically, shaded. Use price-tickets throughout. Make your sale look like a real sale. Advertise it freely. Put on stocky window displays showing especially the attractive loss leaders.

It is often a good stunt to have special bargains at certain hours of the day. This tends to relieve overcrowding, distribute the trade throughout the day, and bring people back again and again. Your big object, of course, is to get people into the store at a season when normally they won't come; and to keep them coming.

The winter weeks after stock-taking is finished give you, furthermore, an excellent opportunity to plan for your spring trade. You will, even at your busiest, not be too busy for such planning. A great deal of preparatory work can be done now. Newspaper advertising and window display can be mapped ahead of time, prospect lists revised, and selling plans matured. Stock taking, and retrospect of last year's experiences, will inevitably disclose room for some improvement in your selling methods and store arrangements; and such improvements can be made now, before the spring trade opens. Victor Lauriston.

MICHIGAN BELL TELEPHONE CO.

Long Distance Rates Are Surprisingly Low... For Instance

for \$2.50
Or Less, After 8:30 P. M.,

You can call the following points and talk for THREE MINUTES at the rates shown. Rates to other distant points are proportionately low.

From Grand Rapids to:	Night Station-to-Station Rate
AUGUSTA, GA.	\$1.50
DENVER, COLO.	2.00
HOT SPRINGS, ARK.	1.50
NEW ORLEANS, LA.	1.90
PALM BEACH, FLA.	2.50
ORLANDO, FLA.	2.25
JACKSONVILLE, FLA.	1.90
ATLANTIC CITY, N. J.	1.40

The rates quoted above are Station-to-Station night rates, effective from 8:30 p. m. to 4:30 a. m.

A Station-to-Station call is one that is made to a certain telephone, rather than to some person in particular, which would be a Person-to-Person call.

If you do not know the number of the distant telephone, give the operator the name and address and specify that you will talk with "anyone" who answers at the called telephone.

Day rates, 4:30 a. m. to 7 p. m., and evening rates, 7 p. m. to 8:30 p. m., are higher than night rates.

A Person-to-Person call, because more work is involved, costs more than a Station-to-Station call. The rate on a Person-to-Person call is the same at all hours.

Additional rate information can be secured by calling the Long Distance operator



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SPRINGS; Office Chair, Coil, Baby Jumper, General Assortment.

Successors to
Foster Stevens Tin Shop,
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PERSONAL SERVICE

Gives you better results. Our moving and storage rates are very reasonable. Every load insured.

BOMERS and WOLTJER
1041 Sherman and 1019 Baxter Sts.
GRAND RAPIDS, MICH.

Putnam Candies for Valentine Day

Also PARIS and LOWNEY'S Heart Packages
in all sizes

Ask for catalogue and price list

Putnam Factory Grand Rapids, Mich.

HOTEL DEPARTMENT

Staggering Facts and Figures Concerning California.

Los Angeles, Jan. 14—Newspapers are exploiting the fact that a syndicate has acquired the Hotel Tuller, in Detroit, and are to proceed at once to erect a \$20,000,000, forty-two story hotel, and have it ready for occupancy by the middle of the year. It will have thousands of rooms and a full occupancy, of course. That is the stockholders will be filled with hope and its promoters full of "bull."

As much as a wagon needs a fifth wheel, Detroit needs another hotel. The Tuller interests, a couple of years ago, saw the future possibilities for the sale of hotel accommodations, and erected three monuments on Park avenue, in the automobile city. They have shown about as much evidence of activity as the same number of mausoleums. Other prophets of hostelry activities dipped in still deeper and increased the army of disappointed investors. Outside of the Hotel Norton and two or three others—half a dozen at the most—Detroit hotels are losing money. There are a hundred which should never have been built.

Next to manufacturing automobiles, Detroit's principal industry is trying to secure conventions, so that its hotels may get a few crumbs from the table. If Detroit people want to invest their money in hotels in order that real estate interests may be stimulated, there is no law to prevent their doing so, but there is very radical legislation against obtaining money under false pretenses.

The owner of several Los Angeles apartment houses was fatigued and sat down in the door of one of his own buildings. He fell asleep. There was nothing unusual about that, as he was 80 years old. When he awoke, however, he found considerable change in his hat, placed there by kind people who thought he was a beggar. The police claim he was not asleep, but he claims the money was thrust upon him. Regardless of the outcome of the controversy, it does give evidence of California hospitality.

The many who have read about Cappy Ricks, the outstanding figure of Peter B. Kyne's novel with that title, may be interested in knowing the individual filling the title role therein is Robert Dollar, at the head of the Dollar steamship corporation, San Francisco, the vessels of which continually navigate the globe. There is also a Matt Peasley, who was an outstanding character in the book. Just recently there was a race between two sailing vessels from Honolulu to Seattle, a distance of 2,400 miles, leaving the former port on Dec. 7, and Peasley's vessel reaching Seattle Christmas morning, ahead of his competitor. It was, viewed from the standpoint of a land lubber, an unusual form of amusement, but Cappy Ricks and his son-in-law, Captain Peasley, seemed to get a big thrill out of the episode, which confirms the accepted claim that truth is stranger than fiction. At 80 Robert Dollar is said to be as active as he was a half-century ago.

Too large a percentage of judges, Federal and otherwise, who secured the ermine by political influence and not because of legal ability swell up with the idea of their own importance and consider themselves bigger than the law. They are especially long on ethics and short on equity. Recently I noticed that a Grand Rapids purveyor of "justice" actually told an accused—in the presence of the jury, mind you—that he knew he was guilty of the offense charged, and ought not to put the county to the expense of a jury trial. Another who dispenses this same

brand of justice from the bench in a Western Michigan circuit, openly announces that violators of liquor regulations could expect scant consideration at his hands.

But the simon pure, boiled down, false alarm idea was exposed when a Los Angeles judge threatened contempt proceedings in the case of a jury who acquitted a brace of alleged offenders within ten minutes after reaching the jury room. One of the jurors innocently stated that the accused "might have been guilty of the crime charged, but that the crime didn't amount to anything anyhow. Though one of the twelve jurymen gave out this individual and original opinion, his honor threatened the law's limit for the entire panel. The unfortunate feature of such fiascos is that the public are discouraged in their reverence for the law through the antics of those dispensing it.

Flowers and birds are two distinct elements which go a long way toward the dispensation of Christmas cheer in California. I am going to speak more particularly of the poinsetta and mocking birds.

The red poinsettias are in full bloom. The poinsetta is the Christmas flower of Southern California. Great groups of them flame against the stucco walls of bungalows and courts. Fields of them wave in Hollywood, Beverly Hills and elsewhere and in many places vacant lots have been used for their cultivation.

The flower stands are made more vivid by their significant rich color. Thousands and thousands of them announce the prevalence of the holiday season. They defy the gorgeous dahlias and the long-stemmed chrysanthemums in pastel shades with their red and green Christmas hues, more truly arraigned for the Yule season than any holly tree or the sparkling bitter-sweet.

Everywhere they nod their heads in the warm sunshine and twist on stately stalks that tower like trees above geraniums, fuschias, tree roses and even the wax-like oleander, all of which are just beginning to bloom profusely.

They are monarchs now in the kingdom of all the exotic flowers of Southern California. Their splendor taunts the imagination of poets to find similes of comparison. Their freshness and their beauty awaken vague desires in the minds of men and women who pass by and think of the old home town in the East where they are imported from California and retailed for \$1 per dozen in sleet-lashed areas. Here they sell for \$2.

They brought eucalyptus trees from Australia and palm trees from Arabia and Palestine to make Southern California look like—Southern California. And they went into the jungles of India, the steppes of Russia, the pampas of Argentina, the formal gardens of Paris and the hot forests of the South Sea Islands to find flowers that would grow in this warm, dry climate, but the habitat of the poinsetta is an unknown quantity.

Undoubtedly California in the older centuries was barren of most of the verdure which now goes to make it attractive and liveable.

It must have been so, also, with bird life. It is claimed the single exception is the mocking bird. When the Indians lived in the little village of Yang Na, along the Los Angeles river, when the Spaniards founded the tiny pueblo of Our Lady the Queen of the Angels, when the Franciscan padres trudged up and down the king's highway preaching Christ and civilization, history shows that the mocking bird was already here, perched on bushes near their dwellings and trilled out its sweet, wild melodies.

And when the first Americans came across the mountains looking for gold and the Dogs began to dispose of their

"We are always mindful of our responsibility to the public and are in full appreciation of the esteem its generous patronage implies."

HOTEL ROWE

Grand Rapids, Michigan.

ERNEST W. NEIR, Manager.

MORTON HOTEL

Grand Rapids' Newest Hotel

400 Rooms -- 400 Baths

RATES

\$2.50 and up per day.

"A MAN IS KNOWN BY THE COMPANY HE KEEPS"

That is why LEADERS of Business and Society make their headquarters at the

PANTLIND HOTEL

"An entire city block of Hospitality"

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140 comfortable and clean rooms. Popular Dutch Grill with reasonable prices. Always a room for the Commercial traveler.

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Fire Proof—60 rooms. THE LEADING COMMERCIAL AND RESORT HOTEL. American Plan, \$4.00 and up; European Plan, \$1.50 and up. Open the year around.

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Columbia at John R. Sts. Detroit
200 Rooms with Lavatory \$1.50, \$1.75, \$2.00
100 Rooms with Lavatory and Toilet \$2.25
100 Rooms with Private Bath \$2.50, \$3.00
Rates by the Week or Month
"A HOME AWAY FROM HOME"

Columbia Hotel

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Good Place To Tie To

Four Flags Hotel

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80 Rooms—50 Baths

30 Rooms with Private Toilets
TERENCE M. CONNELL, Mgr.

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CENTRALLY LOCATED

Rates \$1.50 and up

EDWARD R. SWETT, Mgr.
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HOTEL GARY

GARY, IND. Holden operated

400 Rooms from \$2. Everything modern. One of the best hotels in Indiana. Stop over night with us en route to Chicago. You will like it.
C. L. HOLDEN, Mgr.

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LARGEST HOTEL IN LANSING

300 Rooms With or Without Bath
Popular Priced Cafeteria in Connection. Rates \$1.50 up.

E. S. RICHARDSON, Proprietor

WESTERN HOTEL

BIG RAPIDS, MICH.

Hot and cold running water in all rooms. Several rooms with bath. All rooms well heated and well ventilated. A good place to stop. American plan. Rates reasonable.

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NEW BURDICK

KALAMAZOO, MICHIGAN

In the Very Heart of the City

Fireproof Construction

The only All New Hotel in the city

Representing

a \$1,000,000 Investment.

250 Rooms—150 Rooms with Private Bath.

European \$1.50 and up per Day.

RESTAURANT AND GRILL—

Cafeteria, Quick Service, Popular Prices.

Entire Seventh Floor Devoted to

Especially Equipped Sample Rooms

WALTER J. HODGES,

Pres. and Gen. Mgr.

HOTEL OLDS

LANSING

300 Rooms 300 Baths

Absolutely Fireproof

Moderate Rates

Under the Direction of the
Continental-Leland Corp.

GEORGE L. CROCKER,
Manager.

immense rancho holdings for the proverbial "song," the mocking birds looked on, singing sweet and untrodden songs inspired by beauty and nature.

And they, the songsters of nature, are still here.

At night, out in the residence districts, they sit in the trees, lilt and trilling in the light of the stars, if there are any in evidence, and if not, then in the rain. Their songs begin when the radios and phonographs in the apartment houses cease operations, and the street cars and automobiles have called it a full day and quit. And they, the birds, continue operations until the sun peers over the hills in the gray dusk of dawn and even for some time after.

Every mocking bird has his own audience of unseen human beings to sing for, just as the whip-poor-will of Michigan does, and is just as much expected and anticipated. Sojourners from the Southeastern states welcome him as they would an old friend.

Subdivisions take the place of bean fields and magnolia groves, but the mocking bird continues to sing the old time songs, and to bring cheer and homesickness alike to those within the radius of their concerts.

California has not such a wonderful variety of the feathered kingdom. The catalogue can be named on the fingers of your hands, which seems singular, when we realize that nature has wonderfully provided for their sustenance. The red breasted robin is unknown, also the purple martin. At the various city parks one sees blackbirds in gorgeous colors. Sparrows are of the English type, but they comprise almost the complete category.

But the mocking birds keep on singing and propagating, hence no anxiety is felt for the loss of other species.

Down at Wilmington, the other day, where I went to visit friends who were departing for Honolulu, my attention was called to an industry in which nearly every American citizen is interested and of which very little is known—sardine fishing.

It is the season for the pushing of this industry and the little Japanese fishermen go forth daily from San Pedro bay in their blue painted boats all set to snare millions of tiny fish of all descriptions, which are all catalogued as one variety, when they finally reach the flat tin box properly immersed in oil. Nevertheless they are brought in by the millions and comprehensive packing houses handle the product in conjunction with tuna, cod, sea bass, as well as various varieties of shell fish. It is not generally understood that in Los Angeles is centered one of the largest fishery industries in the United States and that the products of this industry are shipped all over the world. Approximately 1,500 crafts are registered at this port as engaged in the catching of fish. Eighteen canneries alone are equipped for canning sardines. Tuna, also, little known a few years ago, is in increasing demand everywhere.

I notice that a prominent Hart farmer lost a hundred chickens and other asset-producing domestic fowls and animals through the invasion of two dogs which were not wearing license tags. The statement says nothing about the satisfaction which would have been enjoyed by the chickens if said dogs had been wearing such tags.

The writer is in receipt of approximately two hundred holiday greeting cards from his hotel friends in Michigan and he will be glad to have these friends accept this announcement as an acknowledgment of the receipt of same. Some time in June he hopes to have an opportunity of greeting them

all personally. Even out in sunny California, remembrances from home friends supply an added thrill.

Los Angeles' regulation of street traffic is one of the world's wonders. Here they have a traffic commission which is composed of a number of business and professional men who serve absolutely without remuneration. These busy men, realizing that it is impossible to depend entirely upon volunteer help to carry forward the necessary studies and investigations, have, out of their own pockets, privately, financed a highly trained technical staff which devotes its entire time to the study of traffic problems. Its studies are divided into several phases:

1. The development of a set of traffic regulations that will promote safety and facilitate the flow of traffic; education of the public to their necessity and aid to the authorities in their prompt and just application.

2. Superintending vigilantly and hastening the repair of streets, which in a rapidly growing city with constant necessity for underground changes, is of the utmost importance.

3. The development of a comprehensive plan of public transportation, whether by street car, motor bus or interurban rapid transit, that will give promise of realization in a practical way.

This staff takes up and studies problems relating to traffic movement, and its researches cover the entire country in an effort to learn the best solution for any matters which may be under consideration. The organization has no official authority but offers suggestions and advice based on investigations, and so valuable has this service proved that a remarkable change in traffic conditions has occurred since it was organized.

For instance, for the protection of school children, tunnels have been constructed in neighborhoods where heavy traffic lanes pass public school buildings. There are now 35 of these tunnels in use, and others are under construction. All pupils of public schools served by these tunnels are required to use them, consequently they are 100 per cent. efficient so far as the purpose for which they are built goes.

In the busy thoroughfares the public are protected against themselves to the effect that violations of traffic rules by pedestrians, are punishable by the same penalties as are meted out to motorists.

I notice that the Michigan State Insurance Commissioner explains recent increases in indemnity rates by accident insurance companies are justified by "tremendous increases in casualties through drunkenness on the part of automobile drivers." Burbank, California, police records for 1927 just submitted, show an increase of 600 per cent. in arrests for drunken driving over 1926. Hardly compatible with the statement that the use of intoxicants is on the decrease.

The annual rose festival at Pasadena was wonderful. The claim is made that there were 800,000 persons who viewed the parade. I couldn't attempt to say whether there were or not. The line of march was over five miles in length, and if there was a square inch of parking space which was not utilized, I did not see it. The downtown streets were jammed with pedestrians; front yards and vacant lots packed with vehicles.

There were one hundred beautifully caparisoned floats, fifty brass bands, and civilian automobiles by the thousand, all decorated with roses, poinsettias and carnations. Every year Pasadena and her neighbors gather in millions upon millions of flowers and sit up all night decorating floats in order that the showing may outdo that of the

preceding year. It certainly was a great parade. Floats that were genuinely novel, all of them beautiful, pretty girls enough to satisfy the most exacting, and a day that was just warm and bright enough to make everyone feel comfortable and happy. The crowds were wonderfully well behaved; there were very few minor traffic casualties. Jostling there was, but everyone was good natured and reasonable, and enthusiasm was rampant. I have no idea as to whether the parade was five miles long, as was claimed by many, but I do know that it took nearly that number of hours to go by. It was marshaled in sections—military, police, fire departments, city and county officials, civic organizations, including lodges, and then the long procession of floats representing the Nation, individual states and cities. And flowers everywhere. For instance, here is a float representing the city of Glendale, which, I believe won the second prize. It represented a huge Chinese dragon. The dragon was preceded by the Stars and Stripes and the Chinese flag, a band in Chinese costume and two coolies bearing a sedan chair in which rode a little Manchurian princess dressed in a genuine Chinese costume. The dragon was eighty-five feet long and fifteen feet high, the span between the front and rear legs being thirty feet. The tail was thirty feet long. The mouth and tongue of the dragon was in red roses, teeth in white carnations, eyes in red and blue roses, and white carnations, head in yellow roses, violets, cornflowers, yellow pom poms, smilax and maiden-hair ferns. The horns and crest were in violets and cornflowers; the body, tail and legs were in red carnations, yellow pom poms, calendula and roses.

Beverly Hills won the grand prize with an ensemble of floats, satellites and fairies, indescribable. Principal hotels had individual floats. Private equipages, in great number, were literally covered en masse with roses, rose buds, carnations, violets. All real. No paper flowers, mind you.

For dessert, they capped the climax with a foot ball game between Pittsburgh and Stanford universities, at which there was an estimated attendance of 100,000; 35,000 automobiles were actually parked there.

Getting away from Pasadena and back home was quite another affair, but while progress was at a snail's pace, there were very few accidents and little excitement.

Frank S. Verbeck.

Gabby Gleanings From Grand Rapids.

Grand Rapids, Jan. 17—John J. Berg (Pitkin & Brooks) writes as follows: "I notice by this week's issue of the Tradesman that my good friend, Martin, claims the championship as fisherman at Baptist Lake. I may concede this as to the fisherman's crown, but the records will show that my good wife is the Queen of Baptist Lake fisherwomen. I would suggest that you and Mrs. Stowe come out some day next summer and be the referee. Knowing your general reputation for fairness, I will stake a good fish dinner on the result."

L. M. Wolf, President of the Hudsonville State Bank and President and Treasurer of the Citizens Mutual Fire Insurance Co., left last Saturday for Miami, Florida, where he has spent the winter months for several years. He was accompanied by his wife and his wife's cousin, Mrs. Whipple.

Greg M. Luce, the Mobile millionaire, who was born and raised in Grand Rapids—son of the late Ransom C. Luce—will be in the city next Monday for the purpose of visiting friends and relatives.

Edwin J. Hart (D. F. Helmer Coffee Co.) reports that his wife is rapidly recovering from the broken shoulder and other injuries she sustained the night before Christmas at her home at 473 East Fulton street.

The Kent Hardware Co., which has had a somewhat checkered career, has been acquired by A. Knoohuyzen & Son, who will continue the business under the latter name. The stock is now located at Godwin Heights.

Plymouth Rock Hen Makes Egg-Laying Record.

Montreal, Jan. 13—A Barred Plymouth Rock hen, C. H. 188, the property of the Experimental Farm, Lennoxville, Que., has just completed her laying year with 305 eggs. She is the daughter of a 243-egg registered hen, C. F. 175, her sire coming from a 234-dam, G. 151. This is a record for Quebec in this particular breed. The pedigree of the bird shows five years' careful breeding by the Experimental Farm. The dams used ranged from 215 to 290 eggs and the sires' dams' records from 205 to 272.

The market value of the 305 eggs was \$12.82 and the cost of the feed for the year was \$2.35, showing a profit over feed of \$10.47. The weight of eggs laid was over 38 pounds, or about six times the adult weight of the hen. The record was made without the use of artificial lights. The first egg was laid on Dec. 5, 1926, and the 305th on Dec. 4, 1927.

Cuts Onion To Predict Year's Weather

Marshfield, Wis., Jan. 13—Ewald Bensch, local cobbler, who forecasts the weather a year in advance by consulting the layers of a raw onion, has announced his "findings" for 1928. The predictions are made by cutting up an onion and carefully studying each layer. This must be done, Mr. Bensch says, between 11:30 p. m. on Dec. 31 and 12:30 a. m. Jan. 1.

The forecast for this year shows: January, much snow and cold; February, cold, but not much snow; March, wet and thawing weather; April, medium wet and not so cold; May, very wet; June, much rain and warm; July, mostly dry and very warm; August, wet and warm; September, mostly dry and warm; October, medium wet and slightly cooler; November, wet, much snow; December, partly wet, snow and cold.

South Competes in Furniture.

The increasing number of furniture plants in the South is providing a growing amount of competition for factories elsewhere, according to a report in an industrial survey made by the Sherman Corporation. The Southern plants, it was pointed out, have a decided advantage in lower labor costs, which run up to 50 per cent. less than in the other leading production centers. The competition is described as particularly keen in bedroom furniture, the market situation of which is further complicated by rapid style changes.



HOTEL BROWNING

150 Fireproof Rooms
GRAND RAPIDS, Cor. Sheldon & Oakes
Facing Union Depot; Three Blocks Away.

DRUGS

Michigan Board of Pharmacy.
President—James E. Way, Jackson.
Vice-President—J. C. Dykema, Grand Rapids.
Director—H. H. Hoffman, Lansing.

Michigan State Pharmaceutical Association.
President—J. Howard Hurd, Flint.
Vice-President—J. M. Ciechanowski, Detroit.
Secretary—R. A. Turrell, Croswell.
Treasurer—L. V. Middleton, Grand Rapids.

Coming Sessions—Detroit, Jan. 17, 18 and 19; Grand Rapids, March 20, 21 and 22.

The Fountain During the Winter Months.

Formerly about all the business the average fountain did during the winter was done at the holiday season, but now what is done even during this advantageous period is nothing compared with what the fountain can be made to yield throughout the winter season under good management.

The way to put push behind a fountain is to advertise it. Much fountain advertising is done by means of signs and when talking to people out in the winter chill through the medium of signs it is a good plan to impress on their minds that there is a difference between the outside and the inside temperature. If there is not there ought to be. Make the store comfortable but don't get it too hot. Try to have it the most comfortable place in town. Then make it a point to be sure that the men who serve your customers add to the sense of general warmth.

The other man's money is what we are after, in fact is what we must get if we are to continue to live, but there are different ways of going after it. You can make him feel that you are trying to hold him up, as it were, and in that case he is naturally on his guard and ready to defend his purse. Again you can go after it in such a way that he not only hands it to you, but does it as though it were a pleasure. The reason is that you are giving him what he considers a fair return. He does not think of it precisely in those terms, but he does make up his mind to have another drink of that delicious hot chocolate or some other item with which he has been served.

Remember that the customer is entitled to just a little more than can be put into the glass or dish. I do not mean that you should run it over and make sloppy service. No, indeed! I do mean that the customer is entitled to a bit of service so cheerfully rendered that something besides the taste of the drink pleases him.

There was a time when those who had fountains situated in the busy marts of trade where people came and went all the time felt that they could use their location as a means of making a little more than a legitimate profit. They considered that the passer-by was thirsty and that he would not come that way again for a long time, so they tried to get by with cheap drinks, but those days are gone. I doubt if the practice ever did pay. Now every person that comes to your fountain is a possible permanent customer and the way to make the fountain yield its utmost is to make that individual into a lasting friend.

Two things are essential to a vital appeal. The first is goods of quality; the second is help that creates a "come again" atmosphere. Most of the difficulties that we talk about in connection with our help can be overcome by training our employees and then inspiring them by a personal exhibition of traits that make a desirable selling force. Those who are looking for a solution of the help problem will no doubt find it an incentive. Let your men feel that you will pay more to men who are worth more.

The big season for the luncheonette is here. People eat lightly in warm weather, but now that the cold days have come they crave more substantial food. Therefore it pays to give special attention to the luncheon at this season.

No longer an innovation, the luncheonette, is an important factor in the operation of the modern fountain, and while the fountain without the luncheon is the exception to-day, I find plenty that have not availed themselves of the help this department affords for the creation of a greater fountain business.

Men flood the business centers and the number who go home to lunch is relatively small, while many who do so would remain down town by preference if they could find a place where they could get a satisfactory luncheon at a reasonable price. Then there are girls employed in many capacities in the business centers. You are catering to them at the fountain with good things to drink, but has it ever occurred to you that these same people eat? They could get along without the drinks and without some other things that you serve, but they must eat somewhere. There is no community in which there is not a good prospect for a luncheon business. Everywhere there are people to be fed and there are many fountains that would find feeding people a profitable addition to the regular business. They would find it so particularly now.

Winter is a good time for growth. I have found that there is nothing that helps more than having the staple hot drinks good. There are many dispensers who seem to think that they could greatly increase their winter business if they could only find a new hot drink. The truth is that they ought to improve those they are now serving. It is not extra drinks, but extra fine ones, that make a fountain business grow.

Why talk about having something new when there are hundreds of people who are looking for a place where they can get a cup of good coffee? Find and give them that better cup of coffee if they are looking for it in your town and you won't have to look for a new hot drink.

There are plenty of apparently good business men who tell us that they are looking for some way to create a larger winter business and yet they never seem to discover the real way. Perhaps it is because better drinks cut the percentage of profits. Yet in volume they more than make up for it.

The human system needs food as fuel for the activities of life, but the stomach cannot be stoked as a furnace, for in order to secure the full

fuel value of our food we must enjoy it and in order that we may enjoy it it must be cooked appetizingly. This indicates that the food feature of the fountain is going to cut a bigger figure than ever and it behooves the dispenser to be sure of well cooked foods if he would hope to secure the utmost in results from his winter business.

There is really no mystery about serving food in an attractive manner.

You buy good goods and try to give good values, and use care in the preparation of the dishes you serve. The public is usually willing to pay a fair price for quality. The way to be popular with the eating public is to play fair.

Most Americans are possessed of an abnormal sweet tooth and want a bit of dessert after the lightest of meals. In fact they often lunch on such items as pie and milk. Therefore it pays to have a good line of pastry. This can be served plain or in combination with ice cream. Pie a la mode is a popular and profitable item.

I have noticed recently that a number of supposed high class establishments are using chipped dishes and glasses. The other day while I was waiting to give my order a woman nearby asked for a hot chocolate. She was nicely dressed. The dispenser thought she ought to have the best and when he went to pick up the cup he looked over quite a number before he found one he considered fit for the service. If the woman had been looking at him while he hunted for the desired cup I doubt whether she would have enjoyed her drink, even if the cup served her was perfect. We should be extremely careful about impressions at all times, and just now particularly so, as this is trade building time.

No one enjoys this type of service. I realized that the dispenser did not like to give it, but he had no alternative. Dainty dishes are a source of satisfaction to your customer. Why save cents and lose dollars?

E. D. Ward.

The Modern Drug Store and the Employee.

Proprietor: So you wish to get a position in a drug store?

Applicant: Yes, sir.

Proprietor: Why do you think you will make good in the drug business?

Applicant: I've always had much ability as a merchant.

Proprietor: A druggist isn't a merchant.

Applicant (who knows his drug stores): If he isn't he isn't much of a druggist.

Proprietor: What are your qualifications for a career as a druggist?

Applicant: I know merchandise, am a good salesman, know all there is to know about soda fountains, look well in a white coat and have a good knowledge of the quick lunch business.

Proprietor: Did you ever go to a drug college?

Applicant: No, but I served four years in a restaurant, took an honorary degree in electric toasting and headed my class in salad preparation. They said I was the best chicken salad maker in the place.

Proprietor: Anything else?

Applicant: Yes, I have had a lot of experience making coffee.

Proprietor (greatly concerned): Good coffee?

Applicant: No.

Proprietor: Bad coffee?

Applicant: Terrible coffee.

Proprietor (relieved): Good! For a minute I was afraid you were going to tell me you made good coffee. Good coffee is out of the question at a drug store lunch counter. How are you on sandwiches?

Applicant: Nobody can cut tongue, ham, corned beef or chicken any thinner.

Proprietor: Fine! That's great. I think we can use you. Now how are you on making soups?

Applicant: Good. I guarantee to make every kind except the vegetable and tomato.

Proprietor: Why not vegetable and tomato?

Applicant: Those are the two kinds the customers want.

Proprietor: I see you have a great future. Now, getting away from the food end of the business, how are you on books?

Applicant: I'm very literary. I know Theodore Dreiser personally and have read everything Harold Bell Wright ever wrote.

Proprietor: Do you think you are a good enough book salesman to sell a set of Dickens to a customer who came in for a porous plaster, or a new book by Robert Chambers to the lady who came in for a lettuce salad and some arnica?

Applicant: I guarantee it.

Proprietor: You also have had experience selling bathing suits, toys, cigars, hair nets, fishing equipment, stationery, hardware, dog muzzles and portable motors?

Applicant: Oh, yes, sir. I can sell anything a druggist handles.

Proprietor: One more question: Do you know anything about drugs?

Applicant: Not a thing. Is it necessary?

Proprietor: Not any more. Come to work to-morrow at 8 o'clock.

Diplomacy.

A consumer of illuminating gas discovered that by blowing into the meter he could cause the mechanism to operate backward, and consistently he practiced the method to reduce the record of gas consumed. The reader of the meter knew that trickery was being practiced, but for a long time he failed to ascertain the method used. However, at last the trick was discovered, and the company instructed the reader of the meter to convey the knowledge to the cheater in diplomatic manner.

Accordingly the meter reader on his next round examined the instrument and then began a prolonged figuring with pencil and pad. The consumer stood by and asked for his bill. Back came the answer: "As near as I can figure it, Mister, the company owes you \$4.68 cash this month." Diplomacy won the day, for ever after the meter of this particular consumer gave an accurate record.

Candy Makers Facing Spirited Competition.

There appears to be a complaint in the candy industry generally that business during the past year has not been up to normal, but to me it would seem that more candy was manufactured and sold during 1927 than during any preceding year. The fact that so many confectioners complain is due, no doubt, to the overproduction of candy both wholesale and retail, and I think it safe to say that practically every line of endeavor is in almost the same position. Closer attention to the advertising and marketing end of the business would help to remedy this condition.

The one, fine, outstanding feature of the industry at the present time is the fact that many confectioners throughout the country have been striving for supremacy in the quality of their product and in their service, believing that these two things might be the means, which, of course, they would be of stimulating buying interest and helping to create a much larger and eventually more profitable business.

Confectioners realize, too, that they are competing with many other commodities that may attract the average person, such as fancy cakes, cookies, pastries, cigarettes and the many and various concocted drinks, so that a number of them are making a great effort to have their products more appealing from the artistic point of view as well as to the palate.

There is, however, great need for good, substantial, intelligent, progressive advertising. Advertising has been carried on more or less, but it is weak when compared with what other competing lines are doing, and I look forward to increased efforts in this direction. On the whole, the industry is on a more solid foundation than ever

before. Competition, of course, is keen, but we all know that competition is sometimes a good thing, and if close attention is given to every end of the business—to the quality, to service, to cleanliness, to appearances and to some clever advertising—any concern can and will in the long run win out.

Great progress has been made in the manufacture of candy. It is being conducted on a more and more scientific basis each year, and eventually I believe that only the experts in the industry will survive. F. G. Shattuck, President Frank G. Shattuck Co.

Forty Years Ago.

Beer was five cents a glass and the lunch was free. Eggs were three dozen for a quarter and milk five cents a quart. The butcher gave liver for the cat and treated the kids to bologna. The hired girl was satisfied with two dollars a week and did the washing. Women did not powder or paint, smoke, play poker or do the Charleston. Men wore boots and whiskers, chewed tobacco, spat on the sidewalks, worked eleven hours a day and never went on a strike. A kerosene lamp and a stereopticon in the parlor were luxuries. No one was operated on for appendicitis or bought glands. Folks lived to a good old age just the same and walked miles.

To-day, everybody rides in automobiles or airships, plays poker, shoots craps, plays the piano with their feet, goes to the movies, smokes cigarettes, drinks home-made hootch at ten dollars per, and growls about the H. C. L. They never go to bed the same day they get up and think they are having a wonderful time. This is the age of short skirts and long profits, legs and bootleggers, excess taxes and prohibition; but still and for all, she's a great old world and we're all tickled to death to be here.

"MONOGRAM" BRAND SANITARY SEALED BOTTLED GOODS

All put up in Metal Screw Cap Bottles (with few exceptions) attractively labeled, and highest grade of goods. Here is the list:

Ammonia, Bay Rum, Benzine, Beef Iron and Wine, Carbolic Acid, Citrate of Magnesia, Extract Anise, Extract Lemon, Extract Vanilla, Extract Wintergreen, Extract Witch Hazel, Food Colors, Formaldehyde Fluid, Extract Cascara, Aromatic, Glycerine, Glycerine and Rose Water, Goose Grease, Hoffman's Anodyne, Lime Water, Oil British, Oil Camphorated, Oil Castor, Oil Cinnamon, Oil Citronella, Oil Cloves, Oil Cocoonut, Oil Cod Liver, Oil Cotton Seed, Oil Mineral, Oil Fish, Oil Neatsfoot, Oil Olive, Oil Peppermint, Oil Sewing Machine, Oil Skunk, Oil Tar, Oil Wintergreen, Mercurachrome Solution, Spirits Ammonia Aromatic, Spirits Camphor, Spirits Nitre, Spirits Peppermint, Spirits Turpentine, Solution Silicate of Soda, Tincture Aconite, Tincture Arnica, Tincture Belladonna, Tincture Buchu, Tincture Iron Chloride, Tincture Iodine, Tincture Lobelia, Tincture Nux Vomica, Tincture Opium Camphorated.

Hazeltine & Perkins Drug Company
MANISTEE Michigan GRAND RAPIDS

WHOLESALE DRUG PRICE CURRENT

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

Acids		Cotton Seed	1 35 @ 1 50	Belladonna	.....	.....	.....	.....	.....
Boric (Powd.)	12 1/2 @ 20	Cubebs	6 50 @ 6 75	Benzooin	.....	.....	.....	.....	.....
Boric (Xtal)	15 @ 25	Eigeron	7 50 @ 7 75	Benzoin Comp'd.	.....	.....	.....	.....	.....
Carbolic	38 @ 44	Eucalyptus	1 25 @ 1 50	Buchu	.....	.....	.....	.....	.....
Citric	53 @ 70	Hemlock, pure	2 00 @ 2 25	Cantharades	.....	.....	.....	.....	.....
Muriatic	3 1/2 @ 8	Juniper Berries	4 50 @ 4 75	Capsicum	.....	.....	.....	.....	.....
Nitric	9 @ 15	Juniper Wood	1 50 @ 1 75	Catechu	.....	.....	.....	.....	.....
Oxalic	16 1/2 @ 25	Lard, extra	1 55 @ 1 65	Cinchona	.....	.....	.....	.....	.....
Sulphuric	3 1/2 @ 8	Lard, No. 1	1 25 @ 1 40	Colchicum	.....	.....	.....	.....	.....
Tartaric	50 @ 60	Lavender Flow.	6 00 @ 6 25	Cubebs	.....	.....	.....	.....	.....
Ammonia		Lavender Gar'n.	85 @ 1 20	Digitalis	.....	.....	.....	.....	.....
Water, 26 deg.	06 @ 16	Lemon	4 00 @ 4 25	Gentian	.....	.....	.....	.....	.....
Water, 18 deg.	05 1/2 @ 13	Linseed, raw, bbl.	@ 76	Gualac	.....	.....	.....	.....	.....
Water, 14 deg.	04 1/2 @ 11	Linseed, boiled, bbl.	@ 79	Gualac, Ammon.	.....	.....	.....	.....	.....
Carbonate	20 @ 25	Linseed, bld. less	86 @ 99	Iodine	.....	.....	.....	.....	.....
Chloride (Gran.)	09 @ 20	Linseed, raw, less	73 @ 96	Iodine, Colorless	.....	.....	.....	.....	.....
Balsams		Mustard, artifl. oz.	@ 35	Iron, Clo.	.....	.....	.....	.....	.....
Copaiba	1 00 @ 1 25	Neatsfoot	1 25 @ 1 35	Kino	.....	.....	.....	.....	.....
Flr (Canada)	2 75 @ 3 00	Olive, pure	4 00 @ 5 00	Myrrh	.....	.....	.....	.....	.....
Flr (Oregon)	65 @ 70	Olive, Malaga,		Nux Vomica	.....	.....	.....	.....	.....
Peru	3 00 @ 3 25	yellow	2 85 @ 3 25	Opium	.....	.....	.....	.....	.....
Tolu	2 00 @ 2 25	Olive, Malaga,		Opium, Camp.	.....	.....	.....	.....	.....
Barks		green	2 85 @ 3 25	Opium, Deodorz'd	.....	.....	.....	.....	.....
Cassia (ordinary)	25 @ 30	Orange, Sweet	5 00 @ 5 25	Rhubarb	.....	.....	.....	.....	.....
Cassia (Saigon)	50 @ 60	Origanum, pure	@ 2 50	Paints					
Sassafras (pw. 50c)	@ 50	Origanum, com'l	1 00 @ 1 20	Lead, red dry	13 1/4 @ 13 1/4	.....	.....	.....	.....
Soap Cut (powd.)	20 @ 30	Pennyroyal	3 25 @ 3 50	Lead, white dry	13 1/4 @ 13 1/4	.....	.....	.....	.....
Berries		Peppermint	5 50 @ 5 70	Lead, white oil	13 1/4 @ 13 1/4	.....	.....	.....	.....
Cubeb	@ 1 00	Rose, pure	13 50 @ 14 00	Ochre, yellow bbl.	@ 2 1/2	.....	.....	.....	.....
Fish	@ 25	Rosemary Flows	1 25 @ 1 50	Ochre, yellow less	3 @ 6	.....	.....	.....	.....
Juniper	11 @ 20	Sandewood, E.		Red Venet'n Am.	3 1/2 @ 7	.....	.....	.....	.....
Prickly Ash	@ 75	I.	10 50 @ 10 75	Red Venet'n Eng.	4 @ 8	.....	.....	.....	.....
Berries		Sassafras, true	1 75 @ 2 00	Putty	5 @ 8	.....	.....	.....	.....
Cubeb	@ 1 00	Sassafras, arti'l	75 @ 1 00	Whiting, bbl.	@ 4 1/2	.....	.....	.....	.....
Fish	@ 25	Spearment	8 00 @ 8 25	Whiting	5 1/2 @ 7 1/2	.....	.....	.....	.....
Juniper	11 @ 20	Sperm	1 50 @ 1 75	L. H. P. Prep.	2 90 @ 3 0	.....	.....	.....	.....
Prickly Ash	@ 75	Tany	7 00 @ 7 25	Rogers Prep.	2 90 @ 3 0	.....	.....	.....	.....
Berries		Tar USP	65 @ 75						
Cubeb	@ 1 00	Turpentine, bbl.	@ 68						
Fish	@ 25	Turpentine, less	75 @ 88						
Juniper	11 @ 20	Wintergreen,							
Prickly Ash	@ 75	leaf	6 00 @ 6 25						
Extracts		Wintergreen, sweet							
Licorice	60 @ 65	birch	3 00 @ 3 25						
Licorice, powd.	60 @ 70	Wintergreen, art	75 @ 1 00						
Flowers		Worm Seed	6 00 @ 6 25						
Arnica	1 75 @ 1 85	Wormwood	15 00 @ 15 25						
Chamomile (Ged.)	@ 40	Potassium							
Chamomile Rom.	@ 50	Bicarbonate				35 @ 40			
Gums		Bichromate				15 @ 25			
Acacia, 1st	50 @ 55	Bromide				69 @ 85			
Acacia, 2nd	45 @ 50	Bromide				54 @ 71			
Acacia, Sorts	20 @ 25	Chlorate, gran'd				23 @ 30			
Acacia, Powdered	35 @ 40	Chlorate, powd.							
Aloes (Barb Pow)	25 @ 35	or Xtal				16 @ 25			
Aloes (Cape Pow)	25 @ 35	Cyanide				30 @ 90			
Aloes (Soc. Pow.)	75 @ 80	Iodide				36 @ 45			
Asafoetida	50 @ 60	Permanganate				20 @ 30			
Pow.	75 @ 1 00	Prussiate, yellow				40 @ 50			
Camphor	85 @ 90	Prussiate, red				@ 70			
Guaiaac	@ 80	Sulphate				35 @ 40			
Guaiaac, pow'd	@ 90	Roots							
Kino	@ 1 25	Alkanet				30 @ 35			
Kino, powdered	@ 1 20	Blood, powdered				35 @ 40			
Myrrh	@ 75	Calamus				35 @ 75			
Myrrh, powdered	@ 80	Elecampane, powd.				25 @ 30			
Opium, powd.	19 65 @ 19 92	Gentian, powd.				20 @ 30			
Opium, gran.	19 65 @ 19 92	Ginger, African,							
Shellac	65 @ 80	powdered				30 @ 35			
Shellac	75 @ 90	Ginger, Jamaica				60 @ 65			
Tragacanth, pow.	@ 75	Ginger, Jamaica,							
Tragacanth	2 00 @ 2 35	powdered				45 @ 50			
Turpentine	@ 30	Goldenseal, pow.				@ 80			
Insecticides		Ipecac, powd.				@ 60			
Arsenic	08 @ 20	Licorice				35 @ 40			
Blue Vitriol, bbl.	@ 08	Licorice, powd.				20 @ 30			
Blue Vitriol, less	10 @ 17	Orris, powdered				30 @ 40			
Bordea, Mix Dry	13 @ 22	Poke, powdered				35 @ 40			
Hellebore, White		Rhubarb, powd.				@ 1 00			
powdered	18 @ 30	Rosinwood, powd.				@ 40			
Insect Powder	35 @ 45	Sarsaparilla, Hond.							
Lead Arsenate Po.	14 1/2 @ 26	ground				@ 1 10			
Lime and Sulphur		Sarsaparilla Mexican,							
Dry	@ 23	Glycerine				32 @ 52			
Paris Green	22 @ 33	Squills				35 @ 40			
Leaves		Squills, powdered				70 @ 80			
Buchu	@ 1 00	Tumeric, powd.				20 @ 25			
Buchu, powdered	@ 1 10	Valerian, powd.				@ 1 00			
Sage, Bulk	25 @ 30	Seeds							
Sage, 1/2 loose	@ 40	Anise				@ 35			
Sage, powdered	@ 35	Anise, powdered				35 @ 40			
Senna, Alex.	50 @ 75	Bird, is				13 @ 17			
Senna, Tinn. pow.	30 @ 35	Canary				10 @ 16			
Uva Ursi	20 @ 25	Caraway, Po.				25 @ 30			
Oils		Cardamon				3 25 @ 3 50			
Almonds, Bitter,		Coriander pow.				30 @ 35			
true	7 50 @ 7 75	Dill				15 @ 20			
Almonds, Bitter,		Fennell				25 @ 50			
artificial	3 00 @ 3 25	Flax				7 @ 15			
Almonds, Sweet,		Flax, ground				7 @ 15			
true	1 50 @ 1 80	Foenugreek, powd.				15 @ 25			
Almonds, Sweet,		Hemp				8 @ 15			
imitation	1 00 @ 1 25	Lobelia, powd.				@ 1 60			
Amber, crude	1 25 @ 1 50	Mustard, yellow				17 @ 25			
Amber, rectified	1 50 @ 1 75	Mustard, black				20 @ 25			
Anise	1 25 @ 1 50	Poppy				15 @ 30			
Bergamont	9 00 @ 9 25	Quince				1 25 @ 1 50			
Cajeput	1 50 @ 1 75	Sabadilla				45 @ 50			
Cassia	3 50 @ 3 75	Sunflower				11 1/2 @ 18			
Castor	1 50 @ 1 75	Sunflower				11 1/2 @ 15			
Cedar Leaf	2 00 @ 2 25	Worm, American				30 @ 40			
Citronella	1 25 @ 1 50	Worm, Levant				5 25 @ 5 40			
Cloves	2 50 @ 2 75	Tinctures							
Cocoonut	27 1/2 @ 35	Aconite				@ 1 80			
Cod Liver	1 80 @ 2 00	Aloes				@ 1 54			
Croton	2 00 @ 2 25	Arnica				@ 1 50			
		Asafoetida				@ 2 23			

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

Canned Beans

AMMONIA
Arctic, 10 oz., 3 dz. cs. 3 75
Arctic, 16 oz., 2 dz. cs. 4 00
Arctic, 32 oz., 1 dz. cs. 3 00
Quaker, 24, 12 oz. case 2 50



AXLE GREASE

48, 1 lb. ----- 4 25
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 15

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.



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 2 85
Corn Flakes, No. 124 2 85
Corn Flakes, No. 102 2 00
Pep, No. 224 ----- 2 70
Pep, No. 202 ----- 2 70
Krumbsies, No. 424 ----- 2 25
Bran Flakes, No. 624 2 25
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. 0 2 25
Postum Cereal, No. 1 2 70
Post Toasties, 36s ----- 2 85
Post Toasties, 24s ----- 2 85
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

DECLINED

Cloves
Nutmegs
GrandmaWhite Na. Soap
Washing Powder

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

CANDLES

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

CANNED FRUIT

Apples, 3 lb. Standard 1 50
Apples, No. 10 ----- 5 15
Apple Sauce, No. 10 8 00
Apricots, No. 1 1 75
Apricots, No. 2 ----- 3 00
Apricots, No. 2 1/2 3 40
Apricots, No. 10 8 50
Blackberries, No. 10 8 50
Blueberries, No. 2 2 00
Blueberries, No. 10 ----- 12 50
Cherries, No. 2 ----- 3 75
Cherries, No. 2 1/2 ----- 4 25
Cherries, No. 10 ----- 14 00
Loganberries, No. 2 ----- 3 00
Loganberries, No. 10 10 00
Peaches, No. 1 1 50
Peaches, No. 1, sliced 1 25
Peaches, No. 2 ----- 2 75
Peaches, No. 2 1/2 Mich 2 20
Peaches, 2 1/2 Cal 3 00
Peaches, 10, Mich. ----- 8 50
Pineapple, 1 sl. ----- 1 75
Pineapple, 2 sl. ----- 2 60
Pineapple, 2 br. sl. ----- 2 40
Pineapple, 2 1/2, sl. ----- 3 00
Pineapple, 2, cru. ----- 2 60
Pineapple, 10 cru. ----- 9 00
Pears, No. 2 ----- 3 15
Pears, No. 2 1/2 ----- 3 50
Plums, No. 2 ----- 2 40
Plums, No. 2 1/2 ----- 2 90
Raspberries, No. 2 blk 3 25
Raspb's, Red, No. 10 12 50
Raspb's Black, No. 10 ----- 12 00
Rhubarb, No. 10 4 75
Strawberries, No. 10 12 60

CANNED FISH

Clam Ch'der, 10 1/2 oz. 1 35
Clam Ch., No. 3 ----- 2 50
Clams, Steamed, No. 1 2 00
Clams, Minced, No. 1 2 25
Finnan Haddie, 10 oz. 3 30
Clam Bouillon, 7 oz. 2 50
Chicken Haddie, No. 1 3 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 ----- 2 25
Sard's, 1/4 Oil, Key ----- 6 10
Sardines, 1/4 Oil, k'less 5 50
Sardines, 1/4 Smoked 6 75
Salmon, Warrens, 1/2 2 80
Salmon, Red Alaska 3 75
Salmon, Med. Alaska 2 85
Salmon, Pink Alaska 1 85
Sardines, Im. 1/4, ea. 10 23
Sardines, Im. 1/2, ea. ----- 25
Sardines, Cal. ----- 1 65
Tuna, 1/2, Albocore ----- 95
Tuna, 1/2, Curtis, doz. 3 20
Tuna, 1/2, Curtis, doz. 3 50
Tuna, 1s, Curtis, doz. 7 00

CANNED MEAT

Bacon, Med. Beechnut 2 20
Bacon, Lge. Beechnut 5 40
Beef, No. 1, Corned ----- 3 10
Beef, No. 1, Roast ----- 3 10
Beef, No. 2 1/2, Qua. sil. 1 35
Beef, 3 1/2 oz. Qua. sil. 2 00
Beef, 4 oz., Qua. sil. 2 25
Beef, No. 1, B'nut, sil. 4 50
Beefsteak & Onions, 3 45
Chili Con Ca., Is 1 35
Deviled Ham, 1/2s ----- 2 20
Deviled Ham, 1/2s ----- 3 60
Hamburg Steak & Onions, No. 1 ----- 3 15
Potted Beef, 4 oz. ----- 1 10
Potted Meat, 1/2 Libby 5 2 1/2
Potted Meat, 1/2 Libby 9 2 1/2
Potted Meat, 1/2 Qua. ----- 90
Potted Ham, Gen. 1/4 1 85
Vienna Saus., No. 1/2 1 45
Vienna Sausage, Qua. ----- 95
Veal Loaf, Medium ----- 2 65

Baked Beans

Campbells, 1c free 5 ----- 1 15
Quaker, 18 oz. ----- 90
Fremont, No. 2 ----- 1 10
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 65
W. Beans, 10 ----- 7 50
Green Beans, 2s 1 65
L. Beans, 2 gr. 1 35
Lima Beans, 2s, Soaked 1 15
Red Kid, No. 2 ----- 1 25
Beets, No. 2, wh. 1 75
Beets, No. 2, cut 1 10
Beets, No. 3, cut ----- 1 60
Corn, No. 2, stan. ----- 1 10
Corn, Ex. stan. No. 3 1 25
Corn, No. 2, Fan. 1 80
Corn, No. 10 ----- 8 00
Hominy, No. 3 1 00
Okra, No. 2, whole ----- 3 00
Okra, No. 2, cut ----- 1 65
Dehydrated Veg. Soup 90
Dehydrated Potatoes, lb. 45
Mushrooms, Hotels ----- 33
Mushrooms, Choice, 8 oz. 44
Mushrooms, Sur Extra 50
Peas, No. 2, E. J. ----- 1 65
Peas, No. 2, Sift. ----- 1 85
June
Peas, No. 2, Ex. Sift. ----- 2 25
Pumpkin, No. 1 1 25
Pumpkin, No. 10 4 00
Pimientos, 1/4, each 12 1/2
Pimientos, 1/2, each ----- 27
S'w't Potatoes, No. 2 1/2 2 25
Sauerkraut, No. 3 1 35
Succotash, No. 2 1 65
Succotash, No. 2, glass 2 80
Spinach, No. 1 ----- 1 25
Spinach, No. 2 ----- 1 60
Spinach, No. 3 ----- 2 25
Spinach, No. 10 ----- 6 50
Tomatoes, No. 2 1 20
Tomatoes, No. 3, 1 90
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 40
Paramount, 24, 16s ----- 2 25
Paramount, Cal. ----- 13 50
Sniders, 8 oz. ----- 1 75
Sniders, 16 oz. ----- 2 55
Quaker, 8 oz. ----- 1 25
Quaker, 10 oz. ----- 1 40
Quaker, 14 oz. ----- 1 90
Quaker, Gallon Glass 12 00
Quaker, Gallon Tin ----- 8 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 ----- 55
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 Daisies ----- 31
Longhorn ----- 32
Michigan Daisy ----- 30
Sap Sago ----- 38
Brick ----- 28

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 ----- 65
Beechnut Peppermint ----- 65
Beechnut Spearmint ----- 65
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 60
Pains De Cafe ----- 3 00
Droste's Bars, 1 doz. 2 00
Delft Pastelles ----- 2 15
1 lb. Rose Tin Bon ----- 1 00
Bons ----- 9 00
7 oz. Rose Tin Bon ----- 9 00
13 oz. Creme De Cara-que ----- 13 20
12 oz. Rosaces ----- 10 80
1/2 lb. Rosaces ----- 7 80
1/2 lb. Pastelles ----- 3 40
Langues De Chats ----- 4 80

CHOCOLATE.

Baker, Caracas, 1/4s ----- 37
Baker, Caracas, 1/2s ----- 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
Twisted Cotton, 50 ft. ----- 3 50
Braided, 50 ft. ----- 2 25
Sash Cord ----- 3 50



COFFEE ROASTED

1 lb. Package

Melrose ----- 35
Liberty ----- 27
Quaker ----- 41
Nedrow ----- 39
Morton House ----- 47
Reno ----- 36
Royal Club ----- 40

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

Maxwell House Coffee.

1 lb. tins ----- 48
3 lb. tins ----- 1 42

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. ----- 7 00
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 80
Quaker, Baby, 8 doz. 4 70
Quaker, Gallon, 1/2 doz. 4 70
Carnation, Tall, 4 doz. 5 15
Carnation, Baby, 8 doz. 5 05
Oatman's Dundee, Tall 5 15
Oatman's D'dee, Baby 5 00
Every Day, Tall ----- 5 00
Every Day, Baby ----- 4 90
Pet, Tall ----- 5 15
Pet, Baby, 8 oz. ----- 5 05
Borden's Tall ----- 5 15
Borden's Baby ----- 5 05
Van Camp, Tall ----- 4 90
Van Camp, Baby ----- 3 75

CIGARS

G. J. Johnson's Brand
G. J. Johnson Cigar,
10c ----- 75 00
Worden Grocer Co. Brands
Master Piece, 50 Tin. 35 00
Masterpiece, 10, Perf. 70 00
Masterpiece, 10, Spec. 70 00
Mas'p., 2 for 25, Apollo 95 00
In Betweens, 5 for 25 37 50
Canadian Club ----- 35 00
Little Tom ----- 37 50
Tom Moore Monarch 75 00
Tom Moore Panetris 65 00
T. Moore Longfellow 95 00
Webster Cadillac ----- 75 00
Webster Knickbocker 95 00
Webster Belmont ----- 110 00
Webster St. Reges 125 00
Bering Apollos ----- 95 00
Bering Palmits ----- 115 00
Bering Diplomatica 115 00
Bering Dellosos ----- 130 00
Bering Favorita ----- 135 00
Bering Albas ----- 150 00

CONFECTIONERY

Stick Candy Pails
Standard ----- 16
Pure Sugar Sticks 600s 4 20
Big Stick, 20 lb. case 20

Mixed Candy

Kindergarten ----- 17
Leader ----- 14
X. L. O. ----- 12
French Creams ----- 16
Paris Creams ----- 17
Grocers ----- 11

Fancy Chocolates

5 lb. Boxes
Bittersweets, Ass'ted 1 75
Choc Marshmallow Dp 1 70
Milk Chocolate A A 1 80
Nibble Sticks ----- 1 85
No. 12, Choc., Light ----- 1 65
Chocolate Nut Rolls ----- 1 85
Magnolia Choc ----- 1 25

Gum Drops Pails

Anise ----- 16
Champion Gums ----- 16
Challenge Gums ----- 14
Favorite ----- 19
Superior, Boxes ----- 23

Lozenges Pails

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

Hard Goods Pails

Lemon Drops ----- 18
O. F. Horehound dps. ----- 18
Anise Squares ----- 18
Peanut Squares ----- 17
Horehound Tablets ----- 18

Cough Drops Bxs

Putnam's ----- 1 35
Smith Bros. ----- 1 50

Package Goods

Creamery Marshmallows
4 oz. pkg., 12s, cart. 85
4 oz. pkg., 48s, case 3 40

Specialties

Walnut Fudge ----- 23
Pineapple Fudge ----- 22
Italian Bon Bons ----- 17
Banquet Cream Mints ----- 27
Silver King M. Mallovs 1 35

Bar Goods

Walnut Sundae, 24, 5c 75
Neapolitan, 24, 5c ----- 75
Mich. Sugar Can., 24, 5c 75
Pal O Mine, 24, 5c ----- 75
Malty Milkies, 24, 5c ----- 75
Lemon Rolls ----- 75

COUPON BOOKS

50 Economic grade 2 50
100 Economic grade 4 50
500 Economic grade 30 00
1000 Economic grade 37 50

Where 1,000 books are
ordered at a time, special-
ly printed front cover is
furnished without charge.

CREAM OF TARTAR

6 lb. boxes ----- 43

DRIED FRUITS

Apple
N. Y. Fcy., 50 lb. box 15 1/2
N. Y. Fcy., 14 oz. pkg. 16

Apricots

Evaporated, Choice ----- 20
Evaporated, Fancy ----- 23
Evaporated, Slabs ----- 17

Citron

10 lb. box ----- 40

January 18, 1928

Currents

Packages, 14 oz. ----- 19
Greek, Bulk, lb ----- 19

Dates

Dromedary, 36s ----- 6 75

Peaches

Evap. Choice ----- 15
Evap. Ex. Fancy, P. P. 25

Peel

Lemon, American ----- 30
Orange, American ----- 30

Raisins

Seeded, bulk ----- 9
Thompson's s'dles blk 8
Thompson's seedless,
15 oz. ----- 10 1/2
Seeded, 15 oz. ----- 10 1/2

California Prunes

90@100, 25 lb. boxes ----- 06 1/2
60@70, 25 lb. boxes ----- 08
50@60, 25 lb. boxes ----- 08 1/2
40@50, 25 lb. boxes ----- 10
30@40, 25 lb. boxes ----- 10 1/2
20@30, 25 lb. boxes ----- 16
18@24, 25 lb. boxes ----- 20

FARINACEOUS GOODS

Beans

Med. Hand Picked ----- 07
Cal. Limas ----- 09
Brown, Swedish ----- 07 1/2
Red Kidney ----- 09

Farina

24 packages ----- 2 50
Bulk, per 100 lbs. ----- 08 1/2

Hominy

Pearl, 100 lb. sacks ----- 3 50

Macaroni

Mueller's Brands
9 oz. package, per doz. 1 30
9 oz. package, per case 2 60

Bulk Goods

Elbow, 20 lb. ----- 08
Egg Noodle, 10 lbs. ----- 14

Pearl Barley

Chester ----- 4 50
0000 ----- 7 90
Barley Grits ----- 5 00

Peas

Scotch, lb. ----- 05 1/2
Split, lb. yellow ----- 08
Split green ----- 08

Sage

East India ----- 10

Taploca

GELATINE



26 oz., 1 doz. case	6 00
3 1/2 oz., 4 doz. case	3 20
One doz. free with 5 cases	
Jell-O, 3 doz.	2 85
Minute, 3 doz.	4 05
Plymouth, White	1 55
Quaker, 3 doz.	2 55

JELLY AND PRESERVES

Pure, 30 lb. pails	3 30
Imitation, 30 lb. pails	1 75
Pure, 6 oz., Asst., doz.	95
Buckeye, 18 oz., doz.	2 00

JELLY GLASSES

8 oz., per doz.	37
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OLEOMARGARINE

Van Westenbrugge Brands
Carload Distributor



Nucol, 1 lb.	21
Nucol, 2 and 5 lb.	20 1/2

Wilson & Co.'s Brands

Certified	24
Nut	18
Special Roll	19

MATCHES

Swan, 144	4 50
Diamond, 144 box	5 75
Searchlight, 144 box	5 75
Ohio Red Label, 144 bx	4 20
Ohio Blue Tip, 144 bx	5 70
Ohio Blue Tip, 720-1c	4 25
Blue Seal, 144	5 20
Reliable, 144	4 15
Federal, 144	5 50

Safety Matches

Quaker, 5 gro. case	4 50
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MOLASSES

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	4 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 75

NUTS—Whole

Almonds, Tarragona	26
Brazil, New	27
Fancy Mixed	25
Filberts, Sicily	22
Peanuts, Vir. Roasted	12 3/4
Peanuts, Jumbo, std.	15 1/2
Pecans, 3 star	20
Pecans, Jumbo	40
Pecans, Mammoth	50
Walnuts, California	26

Salted Peanuts

Fancy, No. 1	14 1/2
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Shelled

Almonds	68
Peanuts, Spanish,	
125 lb. bags	12 1/2
Filberts	32
Pecans Salted	89
Walnuts	60

MINCE MEAT

None Such, 4 doz.	6 47
Quaker, 3 doz. case	3 50
Libby, Kegs, wet, lb.	22

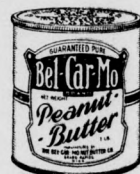
OLIVES

Bulk, 5 gal. keg	9 00
Quart Jars, dozen	5 50
Bulk, 2 gal. keg	3 75
Pint Jars, dozen	3 00
4 oz. Jar, plain, doz.	1 35
5 1/2 oz. Jar, pl., doz.	1 60
8 1/2 oz. Jar, plain, doz.	2 35
20 oz. Jar, Pl. do.	4 25
3 oz. Jar, Stu., doz.	1 35
6 oz. Jar, stuffed, dz.	2 25
9 oz. Jar, stuffed, doz.	3 50
12 oz. Jar, Stuffed,	
doz.	4 50@4 75
10 oz. Jar, stuffed dz.	7 00

PARIS GREEN

1/4s	31
1s	29
2s and 5s	27

PEANUT BUTTER



Bel Car-Mo Brand

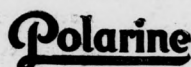
24 1 lb. Tins	
8 oz., 2 do. in case	
15 lb. pails	
25 lb. pails	

PETROLEUM PRODUCTS.

From Tank Wagon.	
Red Crown Gasoline	11
Red Crown Ethyl	14
Solite Gasoline	14
In Iron Barrels	
Perfection Kerosine	13 1/2
Gas Machine Gasoline	37 1/2
V. M. & P. Naphtha	19 1/2

ISO-VIS MOTOR OILS

In Iron Barrels	
Light	77 1/2
Medium	77 1/2
Heavy	77 1/2
Ex. Heavy	77 1/2



Iron Barrels

Light	65 1/2
Medium	65 1/2
Heavy	65 1/2
Special heavy	65 1/2
Extra heavy	65 1/2
Polarine "E"	65 1/2
Transmission Oil	65 1/2
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



Semdac, 12 pt. cans	2 75
Semdac, 12 qt. cans	4 65

PICKLES

Medium Sour	
5 gallon, 400 count	4 75

Sweet Small

16 Gallon, 3300	28 75
5 Gallon, 750	9 00

Dill Pickles

Gal. 40 to Tin, doz.	9 00
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PIPES

Cob, 3 doz. in bx. 1 00@1 20	
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Battle Axe, per doz.	2 75
Bicycle	4 75

POTASH

Babbitt's, 2 doz.	2 75
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FRESH MEATS

Beef	
Top Steers & Heif.	22
Good St's & H's 15 1/2@19	
Med. Steers & Heif.	18
Com. Steers & Heif. 15@16	
Veal	
Top	19
Good	18
Medium	17
Lamb	
Spring Lamb	24
Good	23
Medium	22
Poor	20
Mutton	
Good	18
Medium	16
Poor	12

Pork

Light hogs	12
Medium hogs	11
Heavy hogs	11
Loin, Med.	18
Butts	17
Shoulders	13
Spareribs	16
Neck bones	06
Trimnings	11

PROVISIONS

Barreled Pork	
Clear Back	25 00@28 00
Short Cut Clear	26 00@29 00
Dry Salt Meats	
D S Bellies	18-20@18-19

Lard

Pure in tierces	13 1/2
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	13 1/2
Compound, tubs	14 1/2

Sausages

Bologna	14
Liver	13
Frankfort	19
Pork	18@20
Veal	19
Tongue, Jellied	35
Headcheese	16

Smoked Meats

Hams, Cer. 14-16 lb.	@23
Hams, Cert., Skinned	@22
16-18 lb.	@22
Ham, dried beef	@27
Knuckles	@27
California Hams	@17 1/2
Picnic Boiled	
Hams	20 @22
Boiled Hams	@34
Mince Hams	@17
Bacon 4/6 Cert.	24 @34

Beef

Boneless, rump 28 00@30 00	
Rump, new	29 00@32 00

Liver

Beef	13
Calf	50
Pork	8

RICE

Fancy Blue Rose	06
Fancy Head	07 1/2
Broken	03 1/2

ROLLED OATS

Silver Flake, 12 New	
Process	2 35
Quaker, 18 Regular	1 80
Quaker, 12s Family	2 70
Mothers, 12s, M'num	3 25
Nedrow, 12s, China	3 25
Sacks, 90 lb. Jute	3 75

RUSKS

Michigan Tea Rusk Co.	
Brand.	
40 rolls, per case	4 70
18 rolls, per case	2 25
18 cartons, per case	2 25
36 cartons, per case	4 50

SALEPATRUS

Arm and Hammer	3 75
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SAL SODA

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

COD FISH

Middles	16 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
Mixed, half bbls.	9 00
Mixed, bbls.	16 00
Milkers, Kegs	1 10
Milkers, half bbls.	10 00
Milkers, bbls.	18 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
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Mackerel

Tubs, 100 lb. fancy fat	24 50
Tubs, 50 count	8 00
Pails, 10 lb. Fancy fat	2 00

White Fish

Med. Fancy, 100 lb.	13 00
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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

Blackne, per doz.	1 35
Black Silk Liquid, dz.	1 40

Black Silk Paste, doz.	1 35
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.	95
Packers Meat, 50 lb.	57
Crushed Rock for ice	
cream, 100 lb., each	75
Butter Salt, 280 lb. bbl.	4 24
Block, 50 lb.	40
Baker Salt, 280 lb. bbl.	4 10
24, 10 lb., per bale	2 45
35, 4 lb., per bale	2 60
50, 3 lb., per bale	2 85
28 lb. bags, Table	42
Old Hickory, Smoked,	
6-10 lb.	4 20



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
Crystal White, 100	4 05
Export, 100 box	4 00
Big Jack, 60s	4 50
Fels Naptha, 100 box	5 50
Flake White, 10 box	4 05
Grdina White Na. 10s	3 90
Swift Classic, 100 box	4 40
20 Mule Borax, 100 bx	7 55
Wool, 100 box	6 50
Jap Rose, 100 box	7 85
Fairy, 100 box	4 00
Palm Olive, 144 box	11 00
Lava, 100 box	4 90
Octagon, 120	5 00
Pummo, 100 box	4 85
Sweetheart, 100 box	5 70
Grandpa Tar, 50 sm.	2 10
Grandpa Tar, 50 lge.	3 50
Quaker Hardwater	
Cocoa, 72s, box	2 85
Fairbank Tar, 100 bx	4 00
Tribby Soap, 100, 10c	7 30
Williams Barber Bar, 9s	50
Williams Mug, per doz.	48

CLEANSERS



80 can cases, \$4.80 per case	
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WASHING POWDERS

Bon Ami Pd, 3 dz. bx	3 75
Bon Ami Cake, 3 dz.	3 25
Brillo	85
Climaline, 4 doz.	4 20
Grandma, 100, 5c	3 65
Grandma, 24 Large	3 65
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, 96s	3 90
Rinso, 40s	3 20
Rinso, 24s	5 25
Rub No More, 100, 10	
oz.	3 85
Rub No More, 20 Lg.	4 00
Spotless Cleanser, 48,	
20 oz.	3 85
Sani Flush, 1 doz.	2 25
Sapolio, 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	@25
Cloves, Zanzibar	@38
Cassia, Canton	@22
Cassia, 5c pkg., doz.	@40
Ginger, African	@19
Ginger, Cochiti	@25
Mace, Penang	1 39
Mixed, No. 1	@32
Mixed, 5c pkgs., doz.	@45
Nutmegs, 70@90	@59

Proceedings of the Grand Rapids Bankruptcy Court.

Grand Rapids, Jan. 5.—In the matter of John Miller Hodges, Bankrupt No. 3325, the bankrupt has filed his expense fund and the first meeting has been called for Jan. 25.

In the matter of Ben P. Smith, also known as Benjamin P. Smith, Bankrupt No. 3321, the funds for the first meeting have been received and the first meeting has been called for Jan. 25.

In the matter of Frank J. Lee and H. Leroy Lee, individually and as copartners as Lee Bros., Bankrupt No. 3323, the funds have been received and the first meeting of creditors has been called for Jan. 25.

In the matter of Carl M. Barnhart, Bankrupt No. 3318, the funds for the first meeting have been received and the first meeting of creditors has been called for Jan. 25.

In the matter of Rufus B. Clark, Bankrupt No. 3315, the funds for the first meeting have been received and the first meeting has been called for Jan. 25.

In the matter of Joseph Edward Utley, Bankrupt No. 3322, the funds for the first meeting have been received and such meeting has been called for Jan. 25.

In the matter of Henry J. Storey and Claude Storey, individually and as a partnership as S. & S. Store, Bankrupt No. 3316, the funds have been received, a first meeting of creditors has been called for Jan. 25.

Jan. 5. We have to-day received the petition for composition in the matter of William Britton, alleged Bankrupt No. 3311. The first meeting has been called for Jan. 26. The list of creditors of said bankrupt is as follows:

Lee State Bank, Dowagiac \$3,500.00
Mrs. Margaret Wieland, Dowagiac 1,500.00
Jacob Adler & Co., New York 388.75
Allen Co., Kenosha, Wis. 307.98
Alfred Dicker & Cohen, Chicago 599.47
Bashwitz Bros., New York 212.25
Butler Bros., Chicago 173.84
Curlee Clothing Co., St. Louis 419.42
H. C. Cohen Co., Rochester, N. Y. 375.47
Elder Mfg. Co., St. Louis 212.71
Endicott Johnson Co., Endicott, N. Y. 442.25

Tuttleman Alexander Monheit, Philadelphia, Pa. 539.91
Albert Given Mfg. Co., East Chicago, Ind. 185.03

Improved Mfg. Co., Ashland, Ohio 149.97
Jay Garment Co., Portland, Ind. 83.23
F. M. Hoyt Shoe Co., Manchester, N. H. 597.41

Levy Bros., Rochester, N. Y. 462.70
Kling Bros. & Co., Chicago 119.63
Kingly Shirt Co., Chicago 103.71
Mallory Hat Co., Danbury, Conn. 351.42
Milton Ochs Co., Cincinnati 1,206.75

Marlboro Shirt Co., Baltimore, Md. 117.13
Merit Mfg. Co., Mayfield, Ky. 554.26
Mishawaka Rubber Co., Mishawaka, Ind. 361.81

Morris & Weinberg, Chicago 344.00
Pioneer Suspender Co., Philadelphia 201.73
H. B. Rosenthal Ettlinger Co., Poughkeepsie, N. Y. 193.55

Sithson Serger Co., New York 230.33
Sumons Bros. & Co., Saginaw 585.35
Sheahan Kohn Co., Chicago 96.50
Schultz, Rosky Block Co., Chicago 2,363.33

Textile Headgear Co., Chicago 334.88
Van Wer Overall Mfg. Co., Van Wert, Ohio 272.08
Wine Bros. & Co., Detroit 195.32

Winer Bros., Hammond, Ind. 211.02
Wilson Bros., Chicago 508.74
Rugby Knitting Mills, Buffalo, N. Y. 148.59

Cluett Peabody, Chicago 41.63
Charles A. Eaton Co., Brockton, Mass. 46.20
Fisher Bros. Paper Co., Fort Wayne 53.82

Carson Pierie Scott, Chicago 71.17
Cleveland & Whitehall, Newburgh, N. Y. 85.97

Manasse Hat Co., Grand Rapids 57.95
Larned Carter Co., Detroit 81.36
C. J. Farley Co., Grand Rapids 28.75

Harvard Trouser Co., Hillsdale 61.76
Imperial Knitting Co., Milwaukee 23.89
Hewes & Potter, Boston 105.68

Keith Bros., Chicago 89.50
Kahn Tailoring Co., Indianapolis 38.35
H. D. Lee Merc. Co., South Bend 60.77

Lamb Knit Goods Co., Colon 87.04
Middishade Co., Philadelphia 54.61
Paragon Raincoat Co., Chicago 9.67

Parrotte-McIntyre, Chicago 88.07
Phillips-Jones Corp., New York 16.21
Siegel Bros., Chicago 27.75

G. A. Sullivan & Co., Chicago 37.12
Standard Mfg. Co., Erie, Pa. 53.76
Sholl Mfg. Co., Chicago 21.09

Superior Und. Co., Piqua, Ohio 96.59
Star Paper Co., Kalamazoo 45.85
D. D. Spear, Chicago 25.50

Sterling Hos. Co., Chicago 50.75
Shoen & Walters, Milwaukee 15.25
Jackson Glove Co., Jackson 74.85

Grip Bow Tie Co., Omaha, Neb. 22.71
Munn Bush Wedon Co., Milwaukee 19.03

Jan. 4. We have to-day received the schedules, reference and adjudication in the matter of George McCrumb and Lloyd Fay, individually and as copartners doing business as McCrumb & Fay, Bankrupt No. 3327. The matter has been referred to Charles B. Blair as referee in bankruptcy. The bankrupt is a resident of Grand Ledge, and their occupation was that of a garage business. The schedules show assets of \$4,049.10 with liabilities of \$9,903.13. The first meeting has been called for Jan. 25. The list of creditors of said bankrupt is as follows:

Fisk Tire Co., Detroit \$13.35
Michien Tire Co., Detroit 474.10
National Refining Co., Kalamazoo 92.40
Auto Motive Parts Corp., Grand R. 75.64
Rudolph Bannasch, Lansing 4.00

E. R. Schweinforth Sales Co., Lansing 85.54
L. M. Hengesbaugh & Co., Lansing 204.14
Alemitte Lubricator Co., Detroit 3.76

Electric Battery Serv. Co., Detroit 190.08
Mich-I-Penn Oil & Grease Co., Detroit 95.00
Usona Mfg. Co., Toledo 40.00

Baughan Battery Ser. Co., Lansing 4.00
Auto Victa Mfg. Co., Chicago 6.29
Palace Theater, Grand Ledge 30.00

Kelly-Springfield Tire Co., Grand Rapids 15.68
Warren Rehning Co., Cleveland 26.25
G. L. Independent, Grand Ledge 49.79

Martin Keblor, Grand Ledge 5,339.41
Mrs. Alma Eddy, Grand Ledge 1,500.00
Ivan McCrumb, Grand Ledge 780.00

Mrs. L. C. Fay, Grand Ledge 56.00
Consumers Power Co., Grand Ledge 31.11
Franklin Dekleine Co., Lansing 20.00

Mich. Home Tel. Co., Grand Ledge 8.85
Fidelity Corp. of Mich., Ionia 627.74
St. Lawrence Hospital, Lansing 67.00

Dr. Bouche, Lansing 150.00
Phillip Boomersheim, Grand Ledge 50.00
Dr. Andrew Stanka, Grand Ledge 18.00

Stephens & Son, Grand Ledge 67.40
Mrs. A. C. Davis, Grand Ledge 21.43

Jan. 3. We have to-day received the schedules, reference and adjudication in the matter of Earl F. Beckwith, trading as Economy Shoe Store, Bankrupt No. 3328. The matter has been referred to Charles B. Blair as referee in bankruptcy. The bankrupt is a resident of Muskegon Heights, and his occupation is that of a shoe dealer. The schedules show assets of \$9,653 of which \$525 is claimed as exempt, with liabilities of \$11,440.17. The first meeting of creditors has been called for Jan. 17. The list of creditors of said bankrupt is as follows:

City Treasurer, Muskegon Heights \$140.00
Industrial Mortgage & Investment Co., Grand Rapids 165.00
Endicott-Johnson Co., Endicott, N. Y. 434.13

Western Shoe Co., Toledo 1,437.97
Axman Weiss, Chicago 146.15
Beacon Falls Shoe Co., Chicago 1,139.29

Groves Shoe Co., Chicago 149.15
Goodyear India Rubber Selling Co., Chicago 80.60
Goodrich Rubber Co., Akron 519.36

Marion Rubber Co., Grand Rapids 2,183.10
Giblin Mondel Shoe Co., Oskos, Wis. 60.75
Clinton Shoe Co., Clinton, Iowa 573.98

Lewis A. Crossett, North Abington, Mass. 84.00
Hagerstown Shoe & Legging, Hagerstown, Md. 500.00

Freeman Shoe Co., Beloit, Wis. 82.80
Freeman-Beddon Shoe Co., Beloit, Wis. 98.05

Weyenberg Shoe Co., Milwaukee 611.83
James Huth, Milwaukee 1021.0
Eady Shoe Co., Otsego 183.41

Binghampton Shoe Co., Binghampton, N. Y. 129.35
Jung Shoe Co., Sheboygan, Wis. 374.20
Ainsworth Shoe Co., Toledo 168.00

Weinbrenner Shoe Co., Milwaukee 232.15
Aronson Bros. Shoe Co., Boston 252.00
Winchell Shoe Co., Natick, Mass. 155.00

Chippewa Shoe Co., Chippewa Falls, Wis. 54.00
Marion Rubber Co., Grand Rapids 133.00
Eady Shoe Co., Otsego 45.19

Thompson Crocker, Boston 417.95
Simple Shoe Co., Milwaukee 83.83
Truesdale Hosiery Co., Philadelphia 231.05

Robertson Slipper Co., Minneapolis 126.25
Chronicle, Muskegon 186.00
Alfred J. Sweet, Auburn, Me. 580.00

Steindler Paper Co., Muskegon 100.00
Harry S. Hayden, Muskegon Hts. 156.26
Robert Smart Shoe Co., Milwaukee 47.33

Scholl Mfg. Co., Chicago 8.55
Menzie Shoe Co., St. Louis 40.00
U. S. Rubber Co., Chicago 26.00

Columbia Weighing Machine Co., New York unknown
Industrial Bank, Muskegon 100.00

Jan. 3. We have received the schedules, reference and adjudication in the matter of Nathan Graham, Bankrupt No. 3329. The matter has been referred to Charles B. Blair as referee in bankruptcy. The bankrupt is a resident of Muskegon, and his occupation is that of a laborer. The schedules show assets of \$771 with liabilities of \$1,807.16. The court has written for funds and upon receipt of same, first meeting will be called, note of same made herein. The list of creditors of said bankrupt is as follows:

Pine St. Furn. Co., Muskegon \$285.00
Terrace Tire Co., Muskegon 80.00
Winegar Furn. Co., Grand Rapids 39.00

Mavlay Washing Machine Co., Muskegon 150.00
Dr. I. R. Bussard, Muskegon 70.00
Boyd Auto Co., Muskegon Hts. 65.00

Dr. H. Brown, Jackson 110.00
Dr. Denglar, Jackson 25.00
French Drug Store, Jackson 7.20

Mercy Hospital, Jackson 135.00
Farmer's & Workingmen's Bank, Jackson 100.00
Allen's Grocery Co., Jackson 15.99

Mead Clothing Co., Jackson 9.70
Jackson Citizens Loan Co., Jackson 47.50
Dr. C. A. Furstenberg, Ann Arbor 150.00

Miss Cecelia Rooney, Pittsburg 32.00
Dr. C. T. Washburn, Ann Arbor 50.00
Miss Helen Gorman, Ann Arbor 62.00

St. Joseph Mercy Hospital, Ann Arbor 62.00

Arbor 462.90
H. M. Dickenson, Jackson 43.89
C. DenHerder & Son, Grand Rap. 49.34
H. Grooter, Grand Rapids 15.99

Burton Heights Fuel & Bldg. Co., Grand Rapids 3.25
Roy S. Head, Grand Rapids 53.00
Gerald T. Calburn, Muskegon 29.74

C. H. Bolkins, Muskegon 38.50
G. Van Loo, Muskegon 30.00
G. M. Market, Muskegon 16.66

Butler Clothing Co., Muskegon 18.50
King Clothing Co., Muskegon 13.25
Costlow Clo. Co., Grand Rapids 43.00

J. P. Carl, Muskegon Heights 19.00
Edith Bullard, Jackson 90.75

Jan. 5. We have received the schedules, reference and adjudication in the matter of Hero Brat, Bankrupt No. 3330. The matter has been referred to Charles B. Blair as referee in bankruptcy. The bankrupt is a resident of Muskegon, and his occupation is that of a salesman. The schedules show assets of \$344.85 of which \$160 is claimed as exempt, with liabilities of \$529.85. The court has written for funds and upon receipt of same, first meeting will be called, note of which will be made herein. The list of creditors is as follows:

Henry Hartsworn, Allenton, Wis. \$529.85

Jan. 6. We have received the schedules, reference and adjudication in the matter of Louis Schroeder, Bankrupt No. 3331. The matter has been referred to Charles B. Blair as referee in bankruptcy. The bankrupt is a resident of Muskegon, and his occupation is that of a railroad conductor. The schedules show assets of \$70 of which the full interest is claimed as exempt, with liabilities of \$387.57. The court has written for funds and upon receipt of same first meeting will be called, note of which will be made herein. The list of creditors is as follows:

Emma Nagale, Muskegon \$387.57

Jan. 6. We have to-day received the schedules, reference and adjudication in the matter of Henry G. Sparrow, Bankrupt No. 3332. 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 laundryman. The schedules show assets of \$3,282.50 of which \$500 is claimed as exempt, with liabilities of \$4,753.70. The court has written for funds and upon receipt of same first meeting will be called, note of which will be made herein. The list of creditors of said bankrupt are as follows:

City of Grand Rapids \$57.00
Watts Laundry Machinery Co., Benton Harbor 2,441.43

Lewis Electric Co., Grand Rapids 33.55
John A. Bell, Grand Rapids 250.00
Young & Chaffee Furn. Co., G. R. 17.75

Jordan & Jordan, Grand Rapids 300.00
American Sales Co., Grand Rapids 12.00
Akola Co., Detroit 106.25

American Mills, Atlanta, Ga. 58.80
Excello Machinery Co., Grand Rap. 3.25
Gast Soap Co., Grand Rapids 338.25

Gelock Transfer Co., Grand Rapids 11.00
G. R. Boiler Works, Grand Rapids 107.50
G. R. Tent & Awning Co., Grand R. 1.30

R. C. Gibson Co., Detroit 48.74
Heth Bros. Hardware Co., Grand Rapids 3.3

Hayden Supply Co., Grand Rapids 18.63
Mueller DeVos, Grand Rapids 47.68
Mills & Healy, Grand Rapids 41.93

Ranville Belt Co., Grand Rapids 13.18
Spears Lumber Co., Grand Rapids 51.58
Reynard Co., Kalamazoo 20.00

Michigan State Industries, Ionia 30.00
Finch Soap Co., Grand Rapids 15.00
Stowitts Tailor Co., Grand Rapids 5.00

Madison Square Tin Shop, Grand Rapids 14.33
Tingue Brown Co., Chicago 12.00
Madison Square Adv., Grand Rap. 20.00

Battles Fuel Co., Grand Rapids 17.00
Art Barnes, Los Angeles, Calif. 75.00
Abe's Auto Wrecking Co., Grand Rapids 17.00

Hernolsheimer Co., Grand Rapids 123.00
Mills & Healey, Grand Rapids 10.50
Barnes Market, Grand Rapids 12.75

Madison Square Garage, Grand R. 305.00
Barney Eastman, Grand Rapids 60.00

Hides, Pelts and Furs.

Green, No. 1 18
Green, No. 2 17
Cured, No. 1 19
Cured, No. 2 18
Calfskin, Green, No. 1 25
Calfskin, Green, No. 2 23 1/2
Calfskin, Cured, No. 1 26
Calfskin, Cured, No. 2 24 1/2
Horse, No. 1 6.00
Horse, No. 2 5.00

Pelts.

Lambs 50@1.25
Shearlings 25@1.00

Tallow.

Prime 07
No. 1 07
No. 2 06

Wool.

Unwashed, medium @33
Unwashed, rejects @25
Unwashed, fine @30

Fox.

No. 1 Large \$15.00
No. 1 Medium 12.00
No. 1 Small 10.00

Skunk.

No. 1 \$2.00
No. 2 1.50
No. 3 1.00
No. 4 .50

How Much Goods Have You Stored?

How many thousands of dollars' worth of goods have you stored away on your shelves or in the storehouse that ought to be turned into cash right away?

Why not start to-day to get some of that old stuff turned into money?

Figure out some way to move it, but at any rate hustle it along and wipe the dust off your profits.

Then you can start with a fresh slate and profit by your experience, which will undoubtedly warn you not to carry too many brands again.

Of course, your first duty as a retailer is to please your customers and have on hand what they want to buy. But with a little study of the matter will show you that a comparatively small number of advertised brands are the leading sellers, and that they turn over every few weeks instead of once or twice a year, as is the case with the shelf loafers.

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—General store in extra good farming section. Store is 34 x 103, full basement, fourteen living rooms on second floor. Good stock of groceries, hardware, shoes, men's furnishings, and implements also gas filling station. Witt & Witt, Riley, Clinton county, Michigan. 757

STORE FOR RENT—In Royal Oak. Modern, in ideal location, and a splendid opportunity. Address Room 109, Tribune Building, Royal Oak, Mich. 758

CLOSING OUT SALES—STOCK reducing sales. Eighteen years in the sales business. New and original ideas that produce. I conduct all sales personally. Reasonable terms. O. E. Zwerg, Jr., Sheboygan, Wisconsin. 759

Wanted—To sell all or half interest in cash grocery and bakery, to experienced man, capable of taking full charge. Address No. 753, c/o Michigan Tradesman. 753

For Sale—Or will exchange for grocery and general stock, 240-acre farm, building, tools, etc., located Emmett county, near Petoskey. Address A. J. Crago, Petoskey, Mich. 754

BUSINESS OPPORTUNITY.

Wholesale and retail Hosiery and Sweater business in large prosperous Michigan city for sale. Business profitable and money making future for right party. Ill health necessitates selling. Chain retail stores can be started from this source if desired. Write quickly. Box 1000, c/o Michigan Tradesman.

FOR SALE—Drug store. On account of death, I am offering for sale an old established drug store, with or without building, in a good, live manufacturing and farming town. Address No. 755, c/o Michigan Tradesman. 755

FOR SALE CHEAP—Stock of shoes and rubbers. In business only one year. Reason for selling, loss of wife. J. R. Gaymer, Albion, Mich. 756

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.

Pay spot cash for clothing and furnishing goods stocks. L. Silberman, 1250 Burlingame Ave., Detroit, Michigan. 566

FOR SALE—General store, glazed tile, 24 ft. x 82 ft., stock of goods and fixtures. For particulars, write us. Nelson Brothers, Chase, Michigan. 744

FOREST TAXATION.

Its Relation to the Progress of Reforestation.

In any proposal to establish a new business venture the basic question is: What interest can be earned on the money invested. If you go to New York or other moneyed centers to interest financiers, the first important question is, What per cent. does your balance sheet show as a return on the investment? We must understand that there is a limit below which various risks and possibility of unsettling conditions put the financing out of consideration by trustworthy financiers. And in the same way we must approach the problem or project of forest building. The party commencing a project of growing timber thinks of how much return can be looked for; what rate of interest can be expected or calculated.

Any forest tax law, to be really founded on safe principles, must have the basic calculation computed on reliable data as to the rate of interest just and proper for the purpose of assuring safe return to the forest builder and thereby encourage much needed enlargement of our forest resources. Our present commercial forest tax law provides for a severance tax of 25 per cent., seemingly without any compensation or consideration of the need for adequate provision to assure the forest builder a return of the money he has to invest with a proper interest. We can understand that there are tracts cut over and not badly burned so that there is a stand of small trees not requiring further work and no further investment for a natural competitive stand of mixed grade of forest trees and on such a tract the owner concludes it better to try out the 25 per cent. severance tax.

There are many, many tracts where planting needs to be done or cultural work is needed to bring on a worth while stand of a desirable species. These numerous tracts require an initial investment and the owner has before him at once the question of the rate of interest proper to figure and to pay a severance tax and have a tiny balance on the right side of the ledger.

As a state, we need forests of good timber. There is a vast acreage of land suitable for growing timber, but needing definite plans and adequate development to assure forests of the best paying grades of timber trees. World experience shows that intelligent control and development of such timber resources will assure a safe return of the investment with reasonable interest. And it also shows that the State must pay due heed and give intelligent care and control to secure such investments in timber resources. The State must use good brain work to get such investments made and then see to it that no untoward law or slipshod administration shall serve to make such investments insecure.

This problem of interest is one of the fundamental factors we have to consider and the more people we have to study and state their findings about what rate of interest it is right to allow or allot to the forest builder, the better progress we can make in

bringing home to all the people a just conception of the desired final result. As we view present conditions the facts are eloquent of the need for study—a gathering of knowledge that will bring an understanding of the processes we must go through to establish forest building on a safe basis.

One correspondent writes: "I doubt very much if anyone can get interest on his money raising timber." From another: "My opinion is that the rate of interest in a forestry enterprise should not be figured at more than five per cent. at the maximum. As a matter of fact the average return from crops over a long swing of years, if it could be figured at five per cent., would be a very optimistic return." From the New York State College of Forestry comes a computation in which five per cent. interest is used.

I am beginning my first year as President of the Michigan Forestry Association and the matter of revision of our commercial forestry tax laws is a problem that I believe needs serious and comprehensive consideration. It seems to me that no progress can be made in reforesting with good timber trees until a forest tax law is put in force to assure that the money expended in planting or aiding and producing these good paying trees will have good assurance of reasonably adequate returns.

I am therefore asking you to write me your ideas and conclusions as to what rate of interest it will be just and equitable to estimate for the timber growers' share, over and above all taxes the State and county and township shall impose.

Frederick Wheeler.

A Real Man.

A real man never talks about what the world owes him, the happiness he deserves, and the chances he ought to have, and all that. All he claims is the right to live and be a man.

A real man is just as honest alone in the dark in his own room as he is in public.

A real man does not want pulls, tips and favors. He wants work and honest wages.

A real man is loyal to his friends and guards their reputations and his own.

A real man is dependable. His simple word is as good as his Bible oath.

A real man does a little more than he promises.

A real man does not want something for nothing, so the get-rich-quick people cannot use him.

A real man minds his own business. He does not judge other people.

A real man always has excuses for others, never for himself. He is patient and charitable to them; to himself he is strict.

A real man is glad to live and not afraid to die.

A real man never hunts danger and never dodges it when he should meet it.

A real man's love is like a dog's, and that's saying a good deal.

A real man is—well, he is a real man, the finest, best, noblest, most refreshing thing to find on all the green earth, unless it be a real woman.

Omaha Merchants Under Handicap of Amateur Advertising.

(Continued from page 20)

does not just happen to strike anywhere.

I have just read in the Tradesman the sketch of the career of Kroger, the Ohio chain merchant. He started with some \$750 about forty years ago and right now is planning to sell stock to the public on a basis that will repay him for all his work and yet leave him in such control of the business as will be practical ownership.

When last I saw the inside of the Kroger organization, there were around 1,650 stores. Now there are some 3,750. During recent years the chain has grown at the rate of around 400 stores a year, or, say, eight each week. Kroger is older than he was when he started and some of his confederates, or neighbors—I am not sure which—seem to have thought they could slip something over on him and gain control of his stores. But the Old Man slid under the edge of the trap and bobbed up serenely elsewhere with full control more firmly cinched than ever.

The moral of this tale is that genius in chain management will show results as surely as genius in bridge building. The remainder of us need not necessarily be discouraged by this fact, for there are, after all, mighty few geniuses in the world. Paul Findlay.

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GRAND RAPIDS, MICHIGAN

Power Looms as Business Aid.

A new and powerful stimulant to business for 1928 looms in the indicated increase budget for new facilities by the power and light industry. A canvass of leading companies shows that expenditures this year will break all previous records.

Increases from every section of the country probably will swell the 1928 expenditures to more than \$900,000,000. That compares with \$760,000,000 during 1927. It is roughly three times what the industry spent six years ago. Extensions in the distribution and transmission systems account largely for the extraordinary rise.

A great deal has been said about the impetus to business given in recent years by growth in the building and in the motor industries. Plainly these industries provided the basis for what has come to be known as the Coolidge prosperity cycle. But here is a new and huge industry still in its growing period and which from present indications will grow more than ever this year. Growth in an industry so large and so intimately related to business everywhere is bound to exert its influence on general prosperity.

And the prospect of a \$900,000,000 expenditure for improved facilities this year does not tell the whole story. It tells what the industry's contribution to business will be. It does not reveal the enormous volume of financing on the calendar.

Two and three and four years ago it was figured that when the volume of utility financing for any year reached a round \$1,000,000,000 it was large. All earlier records were broken in 1926 when the total reached \$1,385,000,000. But in 1927 electric power and light securities were issued to the amount of \$2,129,000,000. That set a new high nearly 50 per cent. above a year before. It was roughly 25 per cent. of all securities sold in this country. It brought the investment in the power and light industry up to more than \$8,000,000,000.

It shows that the investors of this country have faith in an industry that has grown rapidly in the last few years, but along thoroughly sound lines. The time was when railroad development work called for far more new financing than the power and light industry, but that day has passed. The utility industry now is the most rapid grower among our major industries and now demands more money from investors than any other.

Paul Willard Garrett.

Ten New Readers of the Tradesman.

The following new subscriptions have been received during the past week:

Fyneweaver & Laug, Coopersville.
Peter Reed, Coopersville.
R. B. Grant, Walker Station.
E. L. Sheehan Co., Clinton.
M. Broderick, Detroit.
Sunfield State Savings Bank, Sunfield.
Viking Auto. Sprinkler Co., Grand Rapids.
Vredevelde & Co., Fremont.
Gay W. Perkins, Los Angeles, Calif.
J. F. O'Brien, Battle Creek.

January Investments

We own and offer, subject to prior sale and change in price:

STATE AND MUNICIPAL BONDS Exempt from all Federal Income Taxes

Security	Maturity	Price:
YMC City of Toledo, Ohio, Improvement 4 $\frac{3}{4}$ s	Nov. 1, 1934	3.90 %
YMC City of Toledo, Ohio, Improvement 4 $\frac{1}{2}$ s	Sept. 1, 1940-48	3.90
Y State of Alabama, Highways 4s	Mar. 1, 1954	3.95
YMC City of Huntington, W. Va., Improvement 4 $\frac{1}{2}$ s	July 1, 1953-54	3.95
YMC State of Arkansas 4 $\frac{1}{4}$ s	Oct. 1, 1950-51	4.05
Harris County, Texas, Road 4 $\frac{1}{2}$ s	Oct. 10, 1940-57	4.20
YN City of Miami, Florida, Improvement 5s	Feb. 1, 1941-54	4.60

PUBLIC UTILITIES

	Payable	Price and Interest	Yield About
NHV Penn Central Light & Power Corp. 1st 4 $\frac{1}{2}$ s	1977	96	4.70 %
*Central Illinois Public Service Co. 1st 4 $\frac{1}{2}$ s	1967	94 $\frac{3}{4}$	4.80
HV*Central Power & Light Corp. 1st 5s	1956	99 $\frac{1}{2}$	5.05
NHV Jersey Central Power & Light Co. 1st 5s	1947	99	5.08
R Michigan Public Service Co. 1st 5s	1947	99	5.08
RHV Missouri Public Service Co. 1st 5s	1947	98 $\frac{1}{2}$	5.14
H*West Texas Utilities Co. 1st 5s	1957	97 $\frac{1}{2}$	5.15
RV Kansas Power Company 1st 5s	1947	98	5.16
Central States Elec. Conv. Deb. 5s	1948	96 $\frac{1}{2}$	5.28
Southern Ohio Public Service 1st 5 $\frac{1}{2}$ s	1957	101 $\frac{1}{2}$	5.40
Eastern Shore Public Service Co. 1st 5 $\frac{1}{2}$ s	1947	101	5.41
HV Virginia Public Service Co. 1st 5 $\frac{1}{2}$ s	1946	99 $\frac{1}{2}$	5.53
Central Gas & Electric Co. 1st Lien Coll. 5 $\frac{1}{2}$ s	1946	98 $\frac{1}{2}$	5.62
Inland Power & Light Corp. Series "C" Convertible 6s	1957	104	5.72
Southern Ohio Public Service Convertible 6s	1937	100	6.00
*General Public Utilities Co. 6 $\frac{1}{2}$ s	1956	104	6.20

INDUSTRIALS

Crowley, Milner & Company Deb. 5 $\frac{1}{2}$ s	1937	99 $\frac{1}{2}$	5.55
Alaska Refrigerator Co. First Mortgage 6s	1941	100	6.00
Florida West Coast Ice Co. 1st Mortgage 6s	1946	94 $\frac{1}{2}$	6.50
*Unit Corporation of America Deb. 6 $\frac{1}{2}$ s, with warrants	1937	100	6.50

FOREIGN

Kingdom of Norway Municipalities Bank External Sinking Fund Gold Bonds 5s	1967	95	5.30
Central Bank of German State & Provincial Banks Mortgage Secured Gold S. F. 6s	1951	92	6.68
Roman Catholic Church in Bavaria 20-Year Sinking Fund 6 $\frac{1}{2}$ s	1946	95	6.95
Shinyetsu Electric Power Co. 1st (closed) Mortgage 6 $\frac{1}{2}$ s	1952	93 $\frac{1}{4}$	7.07
European Mortgage & Investment Corp. "C" 7s	1967	97 $\frac{1}{2}$	7.20
Protestant Church in Germany Welfare Institutions 20-Yr. Secured Sinking Fund 7s	1946	98	7.20
Roman Catholic Church Welfare Institutions in Germany 20-Yr. Secured S. F. 7s	1946	98	7.20

PREFERRED STOCKS

	Price	
National Electric Power Co. 7% Cumulative Pfd.	107 $\frac{1}{2}$ flat	6.50
Central Power & Light Co. 7% Cumulative Pfd.	107 flat	6.54
National Public Service Corp. 7% Pfd.	103 flat	6.80
General Public Utilities Co. 7% Pfd.	100 flat	7.00
Empire Gas & Fuel Company 7% Pfd.	100 flat	7.00
Inland Power & Light Corporation 7% Pfd.	100 flat	7.00

NOTE: Legal investment for savings banks and trust funds in: (Y) New York; (M) Massachusetts; (C) Connecticut; (N) Maine; (H) New Hampshire; (V) Vermont; (R.) Rhode Island.
(*) Issued in \$100 denominations.

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