Number 2320

Michigan's Lament

6 HEY'VE squandered my maples and birches, They've stolen my hemlock and pine; In unrestrained measure They've gathered my treasure To build up their cities so fine.

They've scoured my borders for plunder—
For balsam, for cedar, for spruce;
They've piled in their alleys
The pride of my valleys,
With only a vandal's excuse.

They've ravished my elms and my alders,
Their skids with my timbers still groan;
They pluck for their pillows
My buds and my willows—
My largess they pay with a stone.

I haven't the need of a poet,
I can fling my own song to the breeze;
I can tell my own story
In epics of glory—
But how can I sing—without Trees?

They've given me desolate reaches
In lieu of my forests of oak;
By rail and by water
They've wrought the same slaughter—
My woodlands they've turned to a joke.

My tamaracks, ash and my poplars, My ironwood, tough as a nail— By every enclosure The hazel and osier Re-echo their pitiful tale.

I was proud of my virginal forests, As a maiden is proud of her hair; From cutting and bobbing They turned into robbing— Denuding my land wasn't fair.

I'm sending my call to the masses,
I've acres of soil that will please;
It isn't a poet
I need, and you know it—
The thing that I need is My Trees.

JOHN C. WRIGHT

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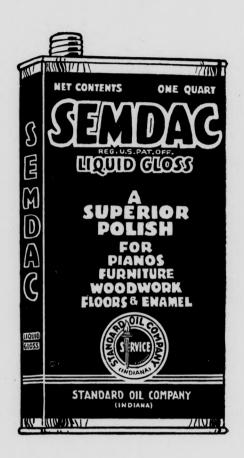
SEMDAC LIQUID GLOSS and DEALER PROFITS

For many years, Semdac Liquid Gloss has given most satisfactory results when used for renewing the lustre and enhancing the appearance of use-dulled furniture and woodwork.

And for as many years, this improved cleaner and polish has been displayed by an increasing number of Michigan dealers. For Semdac Liquid Gloss moves quickly and offers a greater profit than many other polishes.

Semdac Liquid Gloss has stood the test of years. It has seen other polishes come and go. Dealers throughout Michigan recognize this product as a popular leader in its field.

You can increase your business by displaying Semdac Liquid Gloss on your shelves and in the window. Such a display usually furnishes just the needed reminder for your customers to buy now. Order your supply of Semdac Liquid Gloss now --- from your jobber or direct from us.





SEMDAC AUTO POLISH

SEMDAC AUTO POLISH removes smoke film, grime and rain spots with least effort, and restores the maximum lustre to lacquered, enameled and varnished surfaces.

Semdac Auto Polish is easy to apply. It works quickly. It gives a brilliant lustre.

Sold in pint and quart bottles. Look for the red and blue package.

STANDARD OIL COMPANY

[INDIANA]

910 SOUTH MICHIGAN AVENUE

CHICAGO, ILLINOIS



CHIGAN RADESMAN

Forty-fifth Year

GRAND RAPIDS, WEDNESDAY, MARCH 7, 1928

Number 2320

MICHIGAN TRADESMAN 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.

SUBSCRIPTION RATES are as follows: \$3 per year, if paid strictly in advance. \$4 per year if not paid in advance. Canadian subscription, \$4.04 per year, payable invariably in advance. Sample copies 10 cents each. Extra copies of current issues, 10 cents; issues a month or more old, 15 cents; issues a year or more old, 25 cents; issues five years or more old 50 cents.

tered September 23, 1883, at the Postoffice of Grand pids as second class matter under Act of March

One Hundred Dollars For Detection of Crook.

Kendallville, Ind., March 6—Here is a chance to annex 100 big round dollars to your private bank account. There is a crook that is perpetrating a very clever swindle in the sale of a slightly used McCray refrigerator unit

which does not exist.

Recent operations have been encountered in West Virginia, Georgia and Louisiana, which indicates that this fellow is in the South for the winter season, but he is likely to be encountered at any point exists be seen.

countered at any point as his scheme necessitates rather rapid work.

He is operating under the name of E. G. Crawford, representing the Bay State Engineering Co., of Worcester, Mass., also as G. W. Cameron, representing the American Glass and Fixture Co., of Detroit.

Neither of these concerns exist but

Neither of these concerns exist, but are purely fictitious, although he carries printed order blanks for both concerns that are practically a duplicate of our regular Folio Order Blank Form S-523, except that the blanks he is using are printed by "The Reynolds & Reynolds Co., of Dayton, Ohio, which fored so a printed by "The Reynolds of Dayton, Ohio, which fored so a printed by "The Reynolds of Dayton, Ohio, which fored so a printed by "The Reynolds of Dayton, Ohio, of Dayton, Ohio, of Dayton, Ohio, or which fored so a printed by the production of Dayton, Ohio, or which fored so a printed by the production of Dayton, Ohio, or which fored so a printed by the production of Dayton, Ohio, or which fored so a printed by the production of Dayton, Ohio, or which fored so are printed by the production of Dayton, Ohio, or which fored so are printed by the production of Dayton, Ohio, or which fored so are printed by the production of Dayton, Ohio, or which fored so are printed by the production of Dayton, Ohio, or which fored so are printed by the printed by & Reynolds Co., of which firm does exist.

His method is to approach a grocer or market and represent that his firm has procured by bankruptcy proceedings or otherwise a McCray unit (usually a refrigerator case) at some town one hundred or so miles distant, that

he will dispose of, at a great sacrifice.

He invariably sells this at a ridiculously low figure but states that the freight, crating and cartage will amount to \$50 or \$75 and that if the customer will pay one-half of this amount of freight and cartage to him in cash, that he will pay the other half himself, and have it crated and shipped at once, and he can pay the balance upon delivery to the customer.

In some instances Cameron or Craw-ford and his victim go to the express office and procure an express money order (each paying one-half) and drawn in favor of an imaginary name in the town in which the supposed unit is stored. Cameron or Crawford goes to this town, and in some manner identifies himself as the man in whose favor the order was issued and collects the money.

The thing that makes it difficult to apprehend this fellow is due to the fact that his victim doesn't become suspicious until some little time has elapsed, and doesn't report the matter until Mr. Crook has made his get away, as he doesn't operate long in any one locality,

it seeks new pastures. Here is the peculiar thing about this,

he has not in any case represented that he represents the McCray Refrigerator Sales Corporation, therefore, we cannot enter either civil or criminal proceedings against him and neither of the concerns which he does claim to represent are in existence, hence the victim is the only one who can actually pre-sent evidence that will convict this

The victim usually hates to admit that he has been "flim-flammed" and as the amount is not large, usually from fifteen to forty or fifty dollars, said victim just charges this up to experi-

ence and lets the matter drop.

This same crook or one working exactly the same scheme was apprehend-td and in jail in Texas five or six years ago, but through failure of the victim to appear promptly at the time specified he put up a small cash bond and got

Now this fellow isn't getting any of our money—it isn't costing us a cent, but for the protection of the merchants in general, we will pay a reward of \$100 to anyone who will secure his apprehension and conviction.

McCray Refrigerator Sales Corpora-

Items From the Cloverland of Michi-

Sault Ste. Marie, March 6—The cold spell of last week of 30 degrees below zero has been broken, but some of our prominent citizens left this week for prominent citizens left this week for the Sunny South to spend the remainder of the winter. We could hardly blame them after the long cold spell we had for the past two weeks. Were it not for the tie that binds us here, many more would have followed in their train. Fred Shaw sent his many friends photo cards from Honolulu, where he is enjoying the fine weather in the shade along the beach at the large hotels, but it will be only a matter of time before we will enjoy the sunshine here again.

N. L. Beaudry, the well-known con-

N. L. Beaudry, the well-known contractor, has opened a dry goods and furnishing goods store in the Brown block, on South Ashmun street, which is stocked with a full line of merchandise. Mr. Beaudry bought the Brown block, on South Ashmun street, which is stocked with a full line of merchandise.

is stocked with a full line of merchandise. Mr. Beaudry bought the Brown block several years ago and had it all occupied, with the exception of the corner store, which is now the new store, so that there are now very few empty stores on the South side.

The merchants are all putting on a special leap year sale on Wednesday, which will be on a greater scale than their usual annual dollar day sale. While this is usually a quiet time at this season of the year, the large amount of advertising and bargains offered is making much extra business for the merchants.

The snow storm of Sunday has

The snow storm of Sunday has blocked about all of the roads again in Chippewa county. Not all of the roads Chippewa county. Not all of the roads were opened from the last storm. This will be the most expensive snow plowing since the open roads in winter started and one of the worst years for snow and cold in forty years, we are told by the old timers here. It is understood that the State Highway Commission expects to plant trees along derstood that the State Highway Com-mission expects to plant trees along the highways in the Upper Peninsula next summer, starting along M 28 in the vicinity of Shingelton. The project will be an experiment to determine the value of trees as wind breakers. The trees will be planted along the stretch of burned over pine plains, where big

drifts have accumulated in the past. Should the experiment be successful it is probable that the system will be used extensively. It is claimed that it would materially cut down the cost of snow removal.

Don't pity the Eskimo. He lives on the fat of the land.

The A. & P. Tea Co. opened its first meat department in the Soo last first meat department in the Soo last Friday, with all new up-to-date fixtures. It kept six meat cutters busy waiting on the trade. With the grocery department in the same store it is one of the best arranged A. & P. stores in Michigan. It had its meat supply shipped via express from Grand Rapids, the same as it has its produce and groceries, so it is taking much more out of the city than it is putting into out of the city than it is putting into it, but price and service seems to be what the consumer is looking for, which accounts for the patronage the concern receives from thoughtless peo-

Harvey Morris, who started with the Cornwell Co. about seven years ago and later went with Swift & Co. when they bought the Cornwell Co. four ears ago, has been city salesman here and has been taking up a Swift training course. He has received a promotion and leaves next week for Chicago, where he will have a responsible position with Swift & Co. in the branch house department in the principal office of the company. Mr. Morris has made many friends here and we wish him every success in his new vocation.

A woman is as old as she looks. A man is never old until he stops looking.
William G. Tapert.

Everything in Readiness For the Lansing Meeting.

Lansing, March 6—Remember the dates—March 13, 14 and 15, at New Hotel Olds, Lansing.

We have arranged with the weather hyrean for good weather all next week.

The State Highway Department has provided good roads from every corner of Michigan.

The tentative program was sent ten ys ago as a news letter.

days ago as a news letter. All speakers have accepted their as-Governor Green has promised con-

ditionally to be with us at the banquet, but official business must come first. If not in Lansing, on that day, an able substitute will be provided.

The banquet and style show will be staged in the Wisteria Room and the

large lounge room next adjoining. Doubling the space used last year and thereby making it easier for the waiters at the banquet and the models.

Bob Foreman, of Carl Fels Co., Inc., of New York, will have charge of the style show. He understands the job and will put it across in an able manner. The live models are accrued from the ranks of the beautiful young women of Lansing. Foreman knows how to manage them.

Jack Carlos' Arabian Knight orches-tra will furnish the music for the en-

tire convention.

One-half of the space in the South end of the ball room will be kept free for noon luncheons and for dancing after the banquet on Wednesday the banquet on evening.

Thirty-six booths have been sold and will be occupied by wholesalers and manufacturers showing high class merchandise.

A large and beautifully printed con-

vention book is now on the press. It will be mailed from this office not later than Thursday morning. Watch out for it and keep it as a souvenir. Smaller

pocket programs will be provided at the convention. They are already printed.

The hotels of Lansing have uniform prices and do not raise their prices during conventions. If it is desired to make reservations communicate with make reservations, communicate with

the headquarters office.

The New York Rayon Institute is The New York Rayon Institute is sending an operator here with moving picture apparatus to show our members the process of the production of Rayon. This will be put on at 12 o'clock Thursday, March 15, using the moving picture projector of the Reo Motor Car Co.

The price of the banquet tickets will be reasonable and a better spread will be made than last year.

Jason E. Hammond,

Mgr. Mich. Retail Dry Goods Ass'n.

Gabby Gleanings From Grand Rapids.
Grand Rapids, March 6—L. L. Taylor, who covers Southern Michigan for the Michigan Hardware Co., who was recently operated on for appendicitis at Grace hospital, Detroit, has returned to his home in Lansing and resumed his trips to the trade.

Martin Laban has cold his headers.

Martin Laban has sold his hardware stock at 969 West Bridge street to C. J. Peterson.

Dr. Henry Hulst has gone to Orlando, Florida, to act as adviser to the new grape fruit cannery recently established there. Dr. Hulst was pretty near the grave as the result of diabetes, but has effected a cure by discontinu-ing the use of insulin and substituting the juice of grape fruit grown on the highlands near Orlando. Because the fresh fruit cannot be obtained the year round, it is proposed to furnish the fruit canned without the use of sugar. As soon as the remedial qualities of this fruit becomes well known, the product of the cannery will probably have a wide distribution.

Capital Punishment in Store For Codling Moth. Hood River, Feb. 24—Growers in

this section have passed sentence on the codling moth. It is now proposed to put an end to her activities by elec-trocution. The latest device is a strong trocution. The latest device is a strong alluring light, placed about one to the acre in the orchard and switched on at night. If the grower keeps chickens, all he has to do is to turn them loose in the morning and the will enjoy a nice breakfast of roasted codling moths deposited in neat heaps under the lamps. The project is easy. Surrounding the brilliant lantern and insulated from it is a copper coated steel mesh, which, through a transformer, is charged with electricity of sufficient voltage to deal instant death to any insect which is lured by the rays of the light. And if the fruit grower has no chickens to eat the dead moths they no chickens to eat the dead moths, they will, at least, have a certain amount of fertilizer value.

Bright Youngster.

"You are after the job as office boy?" asked the merchant.

'Sure," replied the youngster.

'Any previous experience?"

"No, sir, nothin' previous about me, and I don't whistle."

"Hang up your hat!"

IN THE REALM OF RASCALITY.

Questionable Schemes Which Are

Under Suspicion.

Coldwater, March 5—I am enclosing a card of the National Auto Service Corp. An agent called and made a great explanation in reference to the cheap auto insurance which the above corporation was putting out on a special drive, offering me accident insurance, towing free, discount on auto parts bought for two years, all for \$74.50, which covers three trucks, two sedans and a lot of other things which do not remember. It sounded too neap. It pays to investigate when things sound so unreasonable and the Realm of Rascality is the place to check up on the schemers. J. K. S.

The first thing to consider in any

contemplated contract is whether the other party to it is responsible and capable of carrying out the conditions of it. The National Automobile Service Corp. has no such responsibility that we can find. The corporation is not listed by the mercantile agency. Therefore the responsibility for the contract is not established. In the second place this concern is not selling automobile insurance. If it were, the concern would be subject to the insurance department regulations of the states in which it is doing business. This proposition is one of the service contracts that have been referred to in this department very frequently. The suspicions of this subscriber are fully justified. Those desiring automobile insurance should secure a policy in some company approved by the State insurance department and in this way secure the protection stipulattd in the

The Viking Products Co., Leipsic, Ohio, has been denied the use of the mails by the post office department because it was believed that it was defrauding the public. The company operated by an individual by the name of C. J. Ericson, advertised in the "help wanted" columns of newspapers for women "to do steady work embroidering, etc., pay guaranteed." An investigation revealed that they were disposing of a so-called "working outfit" at \$1 instead of supplying employment. It is estimated that the promoter of the scheme took more than \$25,000 from women within a year. Those 25,000 women will probably remember to investigate before they invest next

Rochester, N. Y., March 3-Numerous complaints have been brought to the Bureau regarding the methods used by aluminum cooking utensil

Most of this merchandise is sold through home demonstrations, and several complaints have come to this several complaints have come to this office as a result of agents accepting the full amount of the purchase price before the merchandise is delivered. The order blank plainly states that the salesman shall not collect more than one-third of the full amount of the purchase price.

Investigation showed that in some instances merchandise was fully paid for and had not been received within a reasonable length of time. The salesman claimed to know very little about the location of the headquarters of the company, and seemed to know less about the organization which he represented.

sented.

Some misrepresentations have been made, regarding the aluminum content.

Agents have stated that if housewives were not satisfied with the merchandise they could get their money back.

As long as the public is gullible enough to patronize strangers without enough to patronize strangers without a reputable local connection, they must expect to be disappointed when extravagant promises are made. If purchasers would investigate as to price and quality they would find that this merchandise being sold under high pressure methods by some agents could be purchased in local stores in any quantity required at a considerably less price and satisfaction could be secured if merchandise failed to measure up to if merchandise failed to measure up to representations

Better Business Bureau. The above evidently refers to the sales methods of Club Aluminum Co. of Chicago, New York and various other addresses. Our reports indicate that a demonstration luncheon is arranged to get the women in the community enthused over aluminum ware. Then it is an easy matter to secure orders when the agent calls later at the homes. There is nothing illegal about these methods, but the plan results in many women signing orders for goods on the partial payment plan which they cannot afford and sometimes upon reflection do not need.

Open Letter To Cheek-Neal Coffee Co. Grand Rapids, March 6—I note that the quotation on Maxwell House coffee which you pay me to publish in our Grocery Price Current is 46 cents per pound

I also note that the A. & P. Co. is advertising to sell the same brand for 43 cents.

Why should you ask any merchant to pay 46 cents per pound for the Maxwell House brand when the customers of the merchant can buy the same goods 3 cents per pound cheaper at the chain store?

It looks to me as though you were wasting good money in paying for quotations of this character.

It also looks to me as though you

regard the independent grocer in the light of a fool if vou expect him to pay you or your jobbing representative 3 cents per pound more for the brand in question than the chain store price at

I suggest that you withdraw your quotation in our Price Current, because I don't think we can do you any good in publicity of this character.

Furthermore, I don't think you are entitled to the natronage of a single

entitled to the patronage of a single independent merchant anywhere in the United States so long as you furnish the A. & P. Co. Maxwell House coffee at a price—probably 40 cents—which enables it to sell the brand at 43 cents, while you undertake to "hold up" the regular dealer to the 46 cent price.

E. A. Stowe.

From the President of the Straub Candy Co.

Traverse City, March 6—The writer has often wanted to write you a few lines complimenting you on your trade journal. I intended to congratulate you on your birthday, but I think I am a little timid to write a man of your

I know the Michigan Tradesman is the most interesting trade journal pub-lished anwhere. I cannot understand how any merchant, no matter what line of business he is in, can afford to be without the Michigan Tradesman. It is the greatest journal on earth to clean up the crooks who seek to victimize the merchants. I have been interested reading the Michigan Tradesman for a great many years. I would be lost

I hope you are enjoying the best of health and that God may guide you for many, many more years

Jno. G. Straub.

Phone

Automatic 4451

WHOLESALE FIELD

SEEDS

Distributors of PINE TREE Brand

The best the World has to offer in **GRASS SEEDS**

Timothy

Michigan Grown Seed Corn Ensilage Corn Red Clover

Mammoth Clover Alsike

Flint Corn Dwarf Essex Rape

Sweet Clover Alfalfa

Soy Beans Sudan Grass Orchard Grass

Red Top Blue Grass

White Clover

Millets Winter Vetch

INOCULATION FOR LEGUMES

ALFRED J. BROWN SEED COMPANY

25-29 Campau Ave., N. W. GRAND RAPIDS, MICHIGAN

WORDEN GROCER COMPANY The Prompt Shippers

Live Grocers Like To Sell

Morton House COFFEE

It Brings and Holds Customers

WORDEN GROCER COMPANY

Wholesalers for Fifty-nine Years OTTAWA at WESTON **GRAND RAPIDS**

THE MICHIGAN TRUST COMPANY, Receiver

Beautiful Tribute to a Retiring Merchant.

chant.

Carson City, March 6—I have just finished reading the last two issues of your good paper which I have taken and enjoyed for a good many years. I do not remember just when we began taking it under the name of E. S. Brooks & Son, but your records will show when we began.

On March 1, 1903, my father bought a bakery and lunch room of Mrs. M. V. Moore & Son. After purchasing same, he added a few groceries and styled the firm E. S. Brooks & Son.

The business soon outgrew our small quarters and, after the bad fire of 1904, which wiped out several business places on the North side of Main street, John Gardner, of Chicago, who had a block of four store buildings, a part of which were burned, came to rebuild and repair the damaged ones. When this was completed he offered to buy the lot adjacent to his block and build another store if my father would give him a three year lease for same which he store if my father would give him a three-vear lease for same, which did, and we moved across in the fall of 1904.

The business was carried on from a very small start and a steady increase until April 1, 1920, when my father sold his interest to Roy E. Warner, a brother-in-law of myself, who had for several years been engaged in the dray nd ice business in this town, also as partner in the Van Sickle Produce

Co.
The business style was then changed to Brooks & Warner and has been conducted and expanded as such since that time.

My father did not live long to en-joy his freedom from business, as he

passed away Oct. 8 of the same year.
As I was only a boy of fifteen when we began business, I am still a young man, but feel that I am one of the old business men of this place and have seen a great many changes in the

business circle in the past twenty-five

One thing which prompted me in writing you at this time is the fact that one of our loved neighbors, Alex Moore, is closing out his business and going to retire on account of ill health

and advanced age, which is 80 years.

Mr. Moore has been here in business for thirty years and has been a real friend and neighbor to us, and we are very sorry to lose him as a business associate.

Many times we were able to fill or-Many times we were able to fill orders for merchandise which we had overlooked in buying or which were delayed in transit by stepping into Alex's and saying, "How are you setting on so and so?" If he had the article he freely loaned it to us and we did the same with him. He was always clean competition and, as I said ways clean competition and, as I said before, we will miss him greatly and wonder if his place will be filled by as good a neighbor. I wish you could find time and space

in your paper to say a few nice words for him, as he deserves them and same will be appreciated by him and will surely help to strengthen him in his declining years.

I do not want you to think that I have written so much about myself to show off to you, but my real idea is to try to show you that I have been in close contact all my business years with Mr. Moore and, in fact, I am the only one left in kindred business who has been so associated for anywhere the same number of years. Ray C. Brooks.

Flint Grocers Now in Line With an Organization.

Lansing, March 6—I received a telephone call from Flint stating the grocers were to hold a meeting that night and would like me to come over, also bring a good speaker along. I told the bring a good speaker along. I told the gentleman his wishes would be gratiall set ready to go. We left Lansing at 5 p. m. and arrived in Flint a little after 7 p. m.

A finer lot of grocers would be hard to find than there is in Flint. It took less than two hours for them to get down to business and organize an association. Paul Gezon will give you sociation. Paul Gezon details of the meeting.

There is one thing sure, if the Flint sociation, as individual members, will follow the good advice set forth in the Michigan Tradesman and attend their meetings, they certainly cannot go astray. They are on the right track: nothing but prosperity can help but follow such a group of men. All they have to do is lead and their success will have to follow. I would like very much for you to get a list of members from Paul of this Flint association and have you send each one a personal letter, you send each one a personal letter, congratulating him on the new organization; also enclose a subscription blank for Michigan Tradesman, as I told them in order to make a success they should take the Tradesman and read each article as your paper always keeps them informed of important questions which contributes to the suc-

cess of the individual grocer.
Enclosed please find copy of local committees appointed at special meeting. It looks to me as though we are going fine.

O. H. Bailey, Pres.

ing. It looks to me as though we are going fine. O. H. Bailey, Pres.

The list of committees is as follows: Convention—E. E. Van Antwerp, general chairman; O. H. Bailey; John Affeldt; M. C. Goossen; L. W. Van-Dusen; Ben Sheets; Chas. Foster; Eno Ayers; W. L. Kirby; Frank Preuss; G. C. Kopietz; Ed. Mohrhardt; Paul Schmidt; Albert Schmidt; O. Sabrosky; Harry Olin; Frank Rouse; Wm. H. Patmore, Fred Rauhut of National Grocery Company; Frank Elliott, of Grocery Company; Frank Elliott, of Eliott Grocer Co., Peter Sumner of Company; Carl J. Cady; Charles Law-Worden Grocer Comp Weale of Lee & Cady; rence of Lawrence Baking Company;

Company and C. N. Roberts, 728 N. Walnut St.

Ways and Means—Fred Rauhut, chairman; Frank Elliott; Carl J. Weale; Peter Sumner; Charles Law-rence; H. Albers; Frank Preuss; M.

rence; H. Albers; Frank Preuss; M. C. Goossen and Paul Schmidt.
Program—John Affeldt, chairman; O. H. Bailey; C. N. Roberts; Harry Olin; E. E. VanAntwerp.
Publicity—John Affeldt, Jr., chairman; Walter L. Kirby; M. C. Goossen.
Registration—Walter L. Kirby, chairman; L. W. VanDusen; Frank Elliott; Fred Rauhut; Charles Foster; Wm. H. Patmore.

Entertainment-E. Mohrhardt, chairman; Ben Sheets; G. C. Kopietz; O. Sabrosky; Albert Schmidt; Frank

Makes a Very Creditable Showing.

The twelfth annual report of the Michigan Bankers and Merchants' Mutual Fire Insurance Co. makes a very creditable showing. The total amount of insurance in force Dec. 31, 1927, was \$7,377,896.

The resources on the same date were \$142,631.83 and the liabilities \$117.508.65.

The company has gained \$5,494.57 in admitted assets and nearly \$10,000 in resources.

The losses paid during the past twelve years aggregate \$311,158.33.

The saving to policy holders has been \$192,865.06.

The more you know, the more capable you are to handle a new prob-

The less a man knows, the more bigoted he is in holding to an opinion.

SPRING CLEANING

TET this idea. It's good. 14 million attractive J ads in the leading national women's magazines feature 20 Mule Team Borax for spring cleaning uses. These ads will be working for you intensively from March 15th to April 30th. What a chance for a window display in your store showing spring cleaning products! Soaps and Borax,

brooms and mops. And don't forget you can sell a package of Borax every time you sell soap. That means extra volume, a double sale and double profit.

Now Ready! Write at once for free display material specially prepared for your "Spring Cleaning Sale". Includes photo of model window trim designed to sell your full line of spring cleaning products. This service will both save and make money for you. Address: Service Department, Pacific Coast Borax Co., 100 William St., New York City—or Wilmington, Calif.

SELL IT WITH SOA

MOVEMENTS OF MERCHANTS.

St. Johns—A. Gross has sold his stock of boots and shoes to John Fisher, who has taken possession.

Bridgman—Peter Weber has removed his stock of boots and shoes to Villa Park, Ill., where he will resume business.

Hartford—Melvin Conklin succeeds the late Richard W. Conklin as manager of the Hartford Co-Operative Gleaner Elevator Co.

Freeport—Babbitt, Reigler & Co., who have been engaged in the hard-ware business here many years, have sold their stock to J. R. Harper.

Buchanan—Fred M. Moyer has sold his stock of music, musical instruments, etc., to Ralph R. Robinson, formerly engaged in the same line of business at St. Joseph.

Holland—Henry Was has sold his half interest in the Cozy Inn Confectionery, 68 East 10th street. The business will be continued under the same

Kalamazoo—The MacDonald-Gensel Co. opened its department store on East Main street, March 1. It is modern in every detail and carries complete lines in all departments.

Vicksburg—Harry Day has sold his meat market to the Armintrout Co., of Kalamazoo, giving immediate possession. For three generations the Day family conducted the meat market.

Dundee—W. C. Carver, has purchased the Coffee Cup restaurant of V. Burgoon and will continue the business under the management of Mrs. Jennie Dean, in connection with his bakery.

Kalamazoo—C. O. Tow'es has sold his Camera & Art Shop, 334 West Main street, to Max Sergeant, who will continue the business at the same location, specializing on popular priced art goods.

Iron Mountain—The Iron Mountain Home Furniture Co., has been incorporated to deal in furniture at retail, with an authorized capital stock of \$15,000, \$10,000 of which has been subscribed and paid in in cash.

Flint—The Modern Ti'e Co., 922 Garland street, has been incorporated to deal in marble, tile, terrazzo, etc.. with an authorized capital stock of \$15,000, \$1,500 of which has been subscribed and paid in in cash.

Detroit—The McPhail Lumber Co., 1256 Michigan Theatre building, has been incorporated with an authorized capital stock of \$25,000 common and \$25,000 preferred, all of which has been subscribed and paid in in cash.

Detroit—The Florist Supply House, of Mich gan, 302 Detroit Savings Bank building, has been incorporated with an authorized capital stock of \$50,000, of which amount \$45,000 has been subscribed and \$30,000 paid in in cash.

Detroit—The Broudy Tailoring Co., 1416 Griswo'd street, has merged its business into a stock company under the same style, with an authorized capital stock of \$2,000, all of which has been subscribed and paid in in cash.

Flint—Davendorf's Brunswick Shop, 125 East Kearsley street, has been incorporated to deal in general merchandise, with an authorized capital stock of \$30,000 preferred and \$60,000 common, of which amount \$60,000 has been subscribed and paid in in property.

Iron Mountain—Olaf Rian, West R street, has merged his hardware and sporting goods business into a stock company under the style of the Rian Hardware Co., with an authorized capital stock of \$25,000, \$8,000 of which has been subscribed and paid in in property.

Blissfield—Doty & Dickinson, dealer in automotive vehicles, parts and supplies, have merged the business into a stock company under the style of Glenn E. Doty, Inc., with an authorized capital stock of \$10,000, \$5,000 of which has been subscribed and paid in in cash.

Ironwood—Davis & Fehr, Suffolk and Aurora streets, dealers in general merchandise, have merged the business into a stock company under the style of the Davis & Fehr Co., with an authorized capital stock of \$100,000 common and \$10,000 preferred, \$70,000 of which has been subscribed and paid in, \$10,000 in cash and \$60,000 in property.

Detroit—Some weeks ago the Borden Co. purchased the Merrell-Soule Co., which for years has packed None Such mince meat and later deve'oped a large dry milk business. Effective March 1, Stiles & Connor have been appointed local sales representatives for this add'tional line, which will be merchandised by the Borden Sales Co.

Detroit—Henry Jassy, 1365 Gratiot avenue, has merged his soda fountain supplies business into a stock company under the style of Henry Jassey, Inc., with an authorized capital stock of \$100,000, \$60,000 of which has been subscribed and paid in, \$16,240.57 in cash and \$43,759.43 in property. The company will also manufacure and sell fixtures of all kinds.

Eaton Rapids—According to a previously arranged agreement, the Michigan State bank has taken over the deposits and other assets of the Farmers' State bank of Onondaga, which was desirous of discontinuing business. The assets amount to \$45,000 and the stockholders will receive 100 cents on the dollar. No reason was assigned for the bank discontinuing business.

Lansing-Members of the Lansing Retail Grocers and Meat Dealers' Association have accepted an invitation to hold their monthly meeting this afternoon at the offices of Lee & Cady, wholesale grocers, in Detroit. About fifty members of the Association are expected to make the trip in special busses chartered for the occasion. They will leave the Goossen grocery store at 1 o'clock and will hold their business session immediately upon arriving at the Lee & Cady plant. At 6 o'clock a dinner will be served and the members will return to Lansing in the late evening.

Manufacturing Matters.

Grand Rapids—Togan Stiles. Inc., 1605 Eastern avenue, has increased its capital stock from \$375,000 to \$475,000.

Al'egan—The Defender Manufacturing Co., automobile fenders, has increased its capital stock from \$25,000 to \$75,000.

Port Huron — The Port Huron Plumbing & Sheet Metal Works has changed its name to the Wright-Schoffner Co.

Kalamazoo — The American Signs Corporation, 436 Willard street, has increased its capital stock from \$250,000 to \$500,000.

Adrian—Stockholders of the Adrian Wire Fence Co. have approved the proposal to enter into a merger with two Indiana concerns in order to form the Mid-States Steel Co. The new company will be capitalized at \$3,-100,000.

Northvi le—The Taft Sand & Gravel Corporation has been incorporated to deal in sand, gravel and building material and supplies, with an authorized capital stock of \$10,000, all of which has been subscribed and \$6,500 paid in in cash.

Detroit — The Detroit Marbelite Products Co., Inc., 910 Lawyers Bldg., has been incorporated to manufacture and deal in synthetic marble, with an authorized capital stock of \$25,000, \$12,500 of which has been subscribed and paid in in cash.

Mt. Pleasant—The Enameled Furniture Co. has been incorporated to manufacture and sell furniture, toys and other wood and metal products, with an authorized capital stock of \$75,000, \$50,000 of which has been subscribed and paid in in property.

Detroit—The A. J. Smith Manufacturing Co., 1232 Lafayette building, has been incorporated to manufacture candies and to sell them at wholesale and retail, with an authorized capital stock of \$100,000, \$75,000 of which has been subscribed and paid in in property.

Detroit—The Detroit Dog & Fox Food Co., Inc., 13914 Hubbell avenue, has been incorporated to manufacture and sell dog, fox and pet stock foods, with an authorized capital stock of \$2,500, of which amount \$1,500 has been subscribed and \$1,000 paid in in cash.

Grand Rapids—The Wood & Fiber Products Co., 1415 Ionia avenue, S.W., has been incorporated to manufacture wood and fiber shipping boxes and other wood and fiber products with an authorized capital of \$10,000, \$7,000 of which has been subscribed and paid in in cash.

Jackson—The Ion-Glow Light Corporation, 401 Dwight building, has been incorporated to manufacture and sell e'ectrical advertising signs, with an authorized capital stock of \$25,000, of which amount \$17,500 has been subscribed, \$200 paid in in cash and \$2,916 in property.

Disposition of Surp'us Big-Game Animals.

In order to assure sufficient food for animals that are retained on the biggame reservation maintained by the Biological Survey of the United States Department of Agriculure, surplus animals are variously disposed f. Since no hunting is allowed on these biggame preserves, reduction is mainly accomplished through the capture and sale of animals for stocking or exhibition purposes. In the winter of 1924-25 a surplus of 221 buffalo was removed from the National Bison Range in Montana, and the next winer 388 sur-

plus elk were shipped alive from the same reservation to purchasers in Massachusetts.

The overstocking of well-located refuges that are not too large may usually be prevented by regulated hunting outside. On larger preserves, or on those from which there is little or no overflow, hunting or reducing the surplus by other means may be of vital importance to the residue. Sometimes, by a transwer of surp'us animals, the needs of an entirely different region may be met. For example, three elk have been shipped from Wind Cave Prseerve, S. D., to the Experiment Substation of the Nebraska College of Agriculture at North Platte. The elk arrived in fine condition. They are to be for propagation and exhibit purposes. Also, three 2-year-old buffalo, a male and two females, where shipped in November from the National Bison Range in Montana to the Zoological Gardens at Rome, Italy, a gift from the United States Government. The animals were uncrated at New York, where they rested at the Zoological Park for a few days before starting on their ocean journey. All three were fine animals, weighing about 1,320 pounds each, crated. One of them is a bucket-raised calf that had been exhibited for the past two years at various Montana fairs.

When there is not a surplus, animals can sometimes be spared for restocking purposes. An example is furnished in the case of six elk calves, recently transported from the State of Washington and liberated on Kruzof Island, Alaska, under the Territorial stocking program of the 1927 Legislature, carried on by the Alaska Game Commission. A contract has been signed for delivery next spring of six mountain goats to be shipped to the State of Washington in return for the elk and for additional elk for the Kod'ak-Afognak group of Islands.

In What Class Are You?

There are three kinds of people in all organizations: There are the rowboat people, the sailboat people and the steamboat people.

The rowboat people always need to be pushed or pulled along. The sail-boat people move along when a favorable wind is blowing. But the steamboat people move along continuously, through storm and calm. They are the masters of themselves and their surroundings.

We need more people of the steamboat variety. In what class are you? You do your own classifying for the duty devolves upon you.

Ray M. Eichenberg, dealer in general merchandise at Reed City, renews his subscription to the Tradesman, and writes as fo'lows: 'You certainly are putting out a wonderful paper and I enjoy it so much. It seems to get better from week to week, it covers so much that is helpful to the general storekeeper. Your correspondent, Mr. Verbeck's writings of the West are very intereting as I have two brothers and my mother living there in San Bernadino and I was out there in 1922."

Essential Features of the Grocery Staples.

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

Tea—The demand during the past week has been continuously poor, with a generally dull business. Stocks, however, are not large and this has kept the market from slumping, as it otherwise would undoubtedly have done. Prices are fairly steady, speaking of the best grades. Common teas are rather easy and irregular.

Coffee-The market for Rio and Santos coffee has advanced considerably during the past week, and all prices are probably one cent higher than they were a week ago. This applies to Rio and Santos, sold green and in a large way. The additional firmness seems to be due to firmer news from Brazil. Holders down there appear to feel that they have the new crop under control and are capitalizing their confidence. Coffee markets abroad are also firmer. Mild coffees have shown no marked change for the week, but are undoubtedly firmer. Jobbing market for roasted coffee is working up slowly here and there, as dealers are having to pay the increased price for green coffee.

Canned Vegetables - Major vegetables have witnessed more activity in corn and peas than in tomatoes, as the edge has been off the latter. Corn and peas are handicapped by a wide range in quotations, but the differences in price occur oftentimes from variations in gradings. The larger canners are meeting competition on either product where their goods are strictly up to specifications, as they are following the policy of letting the cheaper sellers get rid of their merchandise. Neither fancy corn nor peas has been as active as the other grades, and in peas most of the trading is in extra standards, as standards are about out of the market. Minor vegetables are in good jobbing demand.

Dried Fruits-What dried fruits are taken off of the wholesale market are put into consuming channels and as there have been nominal replacements on the Coast because of the unfavorable buying range there, liquidation is placing the retail and wholesale trade in a position where any weak spots in the market will be eliminated by competition to take care of normal outlets. Small sizes of California prunes are doing better and there are less of them here than formerly. The range on 30s and 40s on the Coast has the tendency to work up the spot basis and in Oregons, the differential between 30s and 40s is getting to be such that the larger size is receiving more attention, which is a good thing since most of the offerings are 30s. Trading in apricots is mostly in standards and choice as other grades are scarce and in peaches the demand is on the increase from consuming outlets. The wholesale market is quiet, but with a better undertone. Raisins at the source remain weak and are in limited demand for forward shipment. Packers are anxious to book business, but they have been wise enough not to try to push sales by needlessly cutting prices. The trade is not afraid of the price basis but it has questioned the movement of the

remaining tonnage if the market is sharply advanced by too much buying support, and for that reason replacements recently have been nominal. The spot demand for package and bulk raisins has been better during the past week in the retail and bakery trades.

Canned Fish-The market on pink salmon is much firmer here and in Seattle and as the Coast has gone up it is more advantageous to cover on the spot. Holders here are of the opinion that they will be able to work up their prices to \$2 and even now \$1.85 is being done. Chums are firm, but reds have been in no better demand since the betterment in pinks began, leaving them the only orphan, as chinooks are in firm hands and are not so much offered on the open market when holders need their stocks for their own trade. Maine sardines have been improving in tone and with all types of keys in light supply it is getting harder to buy. Keyless are more plentiful, but there is no pressure to sell as the outlook is for a delayed packing of that type when the season opens to take care of the shortages in keys which will likely be acute in the spring. Distribution of sardines is better as shortages are developing all over the country. Tuna fish is in fair jobbing demand with a steady undertone and no oversupplies. Crab meat has been selling better at retail as the range is lower than in recent years and new channels are being opened.

Salt Fish-Retail grocers have been moving a large volume of salt fish, notably mackerel, and their demands upon wholesalers have created a better undertone which so far has not been registered in price advances. Some distributors are inclined to predict a steady turnover during all of Lent, rather than spasmodic and heavy buying at certain periods, but they are counting upon moving as much if not more salt fish before Easter as in recent years. Some increase in the demand is attributed to the unemployment which has made people more coreful in their food purchases, and salt fish is recognized to be as cheap a meat as is on the market at present.

Beans and Peas—Pea beans have had a very firm week. Prices are tending upward. Red kidneys are also stronger and stocks selling at put prices. California limas are steady and unchanged. Split peas are also firm and tending high. Demand moderate.

Cheese—Cheese market has been quiet, without any change during the entire week, although the undertone is undoubtedly weak. Offerings are apparently moderate, but not for the demand.

Nuts—Spring outlets have been felt to some extent in the demand for nuts in the shell, but the market has been a disappointment to sellers as the call has been routine and mostly for actual needs. Too much conservative buying is going on to allow for a betterment in prices and for a healthier undertone, but in the face of the limited turnover the range has been maintained. California walnuts have been the best seller but almonds are getting reduced in volume in all quarters and there is no pressure to sell. Filberts are steady but featureless. Interest in

Brazil nuts is nominal as the trade is waiting for new crop which will soon be on the market. All shelled nuts have been quiet also as the demand had been on a hand-to-mouth basis and while stocks here are light holders have not been able to get advances which might encourage the trade to anticipate its needs. Despite the local dullness, walnuts, almonds and filberts at the source have been firm.

Olive Oil—Spot olive oil prices have not matched those in primary markets as there has been enough competition to move merchandise to allow for a relatively lower basis here despite the fact that stocks for quick distribution have not been excessive. Part of the trouble is attributed to the desire of some sellers to keep their trade in line and to keep stocks moving without an accumulation when supplies may soon increase.

Rice—Te consuming trade has taken to rice as it is one of the cheapest of foods, and there is no doubt that the special sales which the retailers are making have greatly increased the turnover. Stocks among wholesalers have been light and they are even more depleted following a good movement during all of February. Most operators regard the outlook as encouraging and they expect to see a general betterment in jobbing and in milling markets in the near future.

Sauerkraut—The weather has been ideal for the continued free consumption of kraut and there is every evidence of a volume movement in canned and bulk packs. While speculative buying is not a factor, the demand for legitimate requirements is well up to average for the season.

Syrup and Molasses—There has been but little change for the molasses market during the past week. The situation is steady and buying is about enough to keep the market steady without change. Business is only fair and there is no indication that it intends to become any better. Syrup and molasses shown no change for the week.

Vinegar—Consuming channels have not been checked to any extent by the relatively high prices prevailing, and no reaction in the wholesale market has occurred as first and second hands are so understocked that they are able to maintain their selling basis.

Review of the Produce Market.

Apples — Baldwins, \$2.25@2.50; Northern Spys, \$2.50@3; Western Jonathans, \$3 per box; Rome Beauty, \$3.50 per box.

Bagas—Canadian, \$1.75 per 100 lb.

Bananas—__@6@6½c per lb. Beets—\$1.25 per bu.

a firm week. Receipts of fine fresh creamery have not been heavy at any time and as the demand has been active, best butter has advanced about 2c per pound during the week. Other grades have followed to some extent,

Butter-The butter market has had

grades have followed to some extent, but are not in the same good demand that fine butter is. Jobbers hold June packed at 45c, fresh packed at 47c, prints at 40c. They pay 24c for No. 1

packing stock and 12c for No. 2. Cabbage—\$2 per 100 lbs. for old; new from Florida, \$3.50 per 90 lb. crate.

Carrots—\$1.25 per bu. for old; new from Texas, \$2.50 per bu.

Cau iflower — New from Florida, \$2.25 per doz.

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

Celery Cabbage-\$1.25 per doz.

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

Cucumbers—Indiana hot house, \$2 per crate.

Dried Beans—Michigan jobbers are quoting as follows:
C. H. Pea Beans ______\$8.35

Eggs—The market is s'owly sagging downward and there have been several declines since the last report, aggregating poss'bly 2½ or 3c per dozen. Later, however, the receipts of eggs eased off, and as the demand for fresh eggs continue, fine fresh eggs advanced ½c. At the present writing the market is steady with a good demand. although the Chicago market marked a decline of ½c this morning. Local jobbers pay 27c for strictly fresh.

Grape Fruit — Florida commands \$5@5.25 per crate, according to size and grade.

Green Onions—Chalotts, 65c per doz. Lemons—Quotations are now as fol-

 lows:
 \$7.50

 300 Sunkist
 \$7.50

 360 Sunkist
 7.50

 360 Red Ball
 7.00

 300 Red Ball
 7.00

Lettuce — In good demand on the following basis:
Arizona Iceberg, 4s, per bu. ____\$3.75
Hothouse leaf, per lb. ______ 10c

Onions—Spanish, \$2.75 for 72s and 50s; home grown command \$3.50 for white or yellow—both 100 b. sack.

Peppers-Green, 65c per doz.

Potatoes — The market is a little firmer on the basis of \$1.65@1.75 per 100 lbs., generally over the State.

Poultry—Wilson & Company pay as follows:

Heavy fowls _______ 25c
Light fowls _______ 20c
Heavy Broilers _______ 26c
Light W. L. Broilers _______ 18c
Radishes—65c per doz. bunches for

Sweet Potatoes—\$2.25 per hamper for kiln dried stock from Tennessee.

home grown hot house.

Tomatoes—\$3.50 for 10 lb. basket of hot house: \$1.25 per 6 lb. basket from Ca'if.

Poor _____ 10c

Proceedings of the Grand Rapids Bankruptcy Court.

Bankruptcy Court.

Grand Rapids, Feb. 16—We have received the schedules, reference and adjudication in the matter of Edward Kroll, Bankrupt No. 3365. The matter has been referred to Charles B. Blair as referee in bankruptcy. The bankrupt is a resident of Whitehall, and his occupation is that of a laborer. The schedules show assets of \$250 of which the full interest is claimed as exempt, with liabilities of \$1,036.40. The court has received the funds for expenses, and first meeting will be called promptly, note of which will be made herein. The list of creditors of said bankrupt is as tollows:

and note of same made herein. The list of creditors of said bankrupt are as follows:

Harry Weatherwax, Grand Rapids \$ 80.00 Elenbaas Bros., Grand Rapids 7.00 Sinclair Lumber Co., Grand Rapids 7.00 Sinclair Lumber Co., Grand Rapids 7.00 American School, Chicago 183.00 Marinus Otte, Grand Rapids 25.00 Mm. Batt, Grand Rapids 98.00 Dr. Veenboer, Grand Rapids 100.00 Jospital Council, Grand Rapids 34.00 Dr. Anderson, Grand Rapids 12.00 Joppe Milk Co., Grand Rapids 20.00 Feb. 18. We have to-day received the schedules, reference and adjudication in the matter of John Macsudian, Bankrupt No. 3367. The matter has been referred to Charles B. Blair as referee in bankruptcy. The bankrupt is a resident of a restaurant keeper. The schedules show assets of \$100 of which the full interest is claimed as exempt with liabilities of \$3,177.58. The court has written for funds.nd upon receipt of same, the first meeting will be called, note of which will be made herein. The list of creditors of said bankrupt is as follows:

American Store Fixtures Co., Chicago \$1,700.00 Waller Bros., Whitehall 10.00 Willage of Whitehall \$1,500 Charles Ruggles, Whitehall 900.00 The J. Heinz Co., Detroit 15.00 Charles Ruggles, Whitehall 900.00 The Schillaki, Muskegon 900.00 The Schillaki, Mus

Lyman T. Covell Co., Whitehall ... 9.00 Feb. 22. We have to-day received the schedules, reference and adjudication in the matter of Leon E. Biteley and Irl ... 1918. The matter has been referred to Char.es B. Blair as referee in bankrupty. The bankrupts are residents of Lawton. The schedules show assets of \$7,250 with liabilities of \$567.62, of which \$4,500 is claimed as exempt. The first meeting will be called promptly and note of same made herein. The list of creditors of said bankrupts is as folliws:

rupts is as folliws:	
Elizabeth Bitely, Lawton\$	100.00
Sibyl Bitely, Lawton	100.00
Winifred Ewing, Lawton	100.00
Vic Finch, Lawton	75.00
Abbott Bros., Lawton	48.94
F. H. McKeyes, Lawton	42.62
Bursley & Co., Niles	102.61
Boye Needle Co., Chicago	19.32
A. J. Brown Seed Co., Grand Rap.	44.89
Capital City Produce Co., Chicago	4.00
Geo. DeWald Co., Fort Wayne	500.00
Foote & Jenks, Jackson	15.67
Fred C. Garritson, Peru	13.00
Johnson Paper & Supply Co.,	
	15.63
Kalamazoo Lawton Leader, Lawton	15.18
Larned Castor & Co Detroit	28.08
Modern Grocer, Chicago	5.00
I J McIntosh Tipton, Ind.	9.00
Modern Grocer, Chicago J. J. McIntosh, Tipton, Ind. Merkle Brown Co., Paris	22.25
None Better Mfg. Co., Hartford	
City, Ind.	38.72
Star Paper Co., Kalamazoo	6.25
E. P. Stone, Kalamazoo	13.02
Symons Bros. Co., Saginaw	215.68
H. VanEenemaan, Zeeland	3.75
Tradesman Co., Grand Rapids	4.68
A. W. Walsh Co., Kalamazoo	162.18
Richardson Garment Co., Kalamazoo	25.30
Widlar Co., Cleveland	120.47
Theisen Clemens Co., Paw Paw	70.53
Taylor Produce Co., Kalamazoo	7.48
Swift & Co., Kalamazoo	44.43
Carl F. Skinner & Sons, Kalamazoo	
Mandeville & King Co Rochester	5.67
Merchants Pub. Co., Kalamazoo-	15.21
Lee & Cady, Kalamazoo	72.47
Dee & Cauy, Maiamazoo	

Lockway Stouck Paper Co., Benton Harbor

herein. The list of creditors of said bankrupt is as follows:

Township Treasurer, Marcellus \$200.00
G. W. Jones Exchange Bank,

Marcellus \$1,295.63
Owen J. Maxam, Marcellus \$2,415.50
Dallas McKee, Marcellus \$280.00
G. W. Jones Exchange Bank,

Marcellus \$3,300.00
T. Q. White, Marcellus \$1.00
Ray White, Elkhart \$139.00
Lew Higgins, Vandalia \$50.00
Commodore McKee, Marcellus \$1.747.20
Jess N. Bilderback, Marcellus \$1,747.20
Feb. 24. On this day was held the final meeting of creditors in the matter of Leonard S. Gale, Bankrupt No. 2943. The bankrupt was not present or represented. No creditors were present or represented. The trustee was not present or represented. The trustee was not present. Claims were proved and allowed. The trustee's final report and account was considered and approved and allowed. An order was made for the payment of expenses of administration and for the declaration and payment of a first and final dividend of 2.9 per cent. to creditors generally. No objections were made to the discharge of the bankrupt. The final meeting then adjourned without date, and the case has been placed in condition to be closed and returned to the district court.

Jan. 28. On this day was held the final meeting of creditors in the matter of

returned to the district court.

Jan. 28. On this day was held the final meeting of creditors in the matter of Lewellyn & Co., Bankrupt No. 2636. The bankrupt corporation was not represented. The trustee was not present. No creditors were present. Claims were proved and allowed. The trustees final report and account was considered and approved and allowed. The order was made for the payment of expenses of administration and for the payment of

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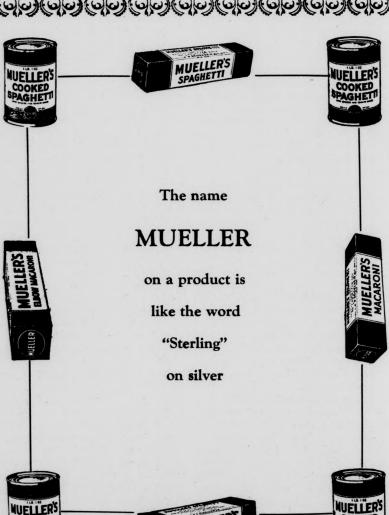
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such expenses as the funds would permit. There were no dividends. The final meeting then adjourned without date and the case will be closed and returned to the district court in due course.

March 1. On this day was held the adjourned first meeting of creditors in the matter of Harvey Bogues, Bankrupt No. 3324. The bankrupt was present in person and represented by Hagerman & Miller, attorneys. Claims were proved and allowed. The bankrupt was sworn and examined, without a reporter. No trustee was appointed. The first meeting then adjourned without date, and the case has been closed and returned to the district sourt, as a case without assets.

In the matter of Madison Square Electric Co., Bankrupt No. 3309, the trustee has filed his report of the receipt of an offer in the sum of \$25, from E. G. Timmer, of Grand Rapids, for all of the stock in trade and materials, as well as fixtures and furniture of the estate. The property consists of electrical materials, ixtures, etc., with a few fixtures for the operation of an electrical shop. The property is appraised at \$133.60. The sale will be held at the office of the refere, 1225 Grand Rapids National Bank building, on March 13. All interested should be present at such time and place.

Feb. 24. On this day was held the final meeting of creditors in the matter of Rendezvous, a Michigan corporation, Bankrupt No. 2834. The bankrupt corporation was not represented. The trustee was present and represented by A. J. Cook, attorney. Creditors were represented by Fred C. Temple and Knappen. Uhl & Bryant, attorneys. Claims were proved and allowed. The trustee's final report and account was approved and allowed. An order was made for the payment of expenses of administration and for the payment of a first and final dividend to general creditors of 2 per cent. No objections were made to discharge. The final meeting then adjourned without date and the case has been closed and returned to the district court, as a case without assets.

March 5. On this day was held the first meetin

meeting then adjourned without date and the case has been closed and returned to the district court, as a case without assets.

March 5. On this day was held the first meeting of creditors in the matter of Peter Timmer, Bankrupt No. 3356. The bankrupt was present in person and represented by Cornelius Hoffius and by Wicks, Fuller & Starr, attorneys. Certain creditors were present in person. The bankrupt was sworn and examined, without a reporter. No trustee was appointed for the present. The first meeting then adjourned to March 19.

March 5. On this day was held the first meeting of creditors in the matter of Edward kroll, Bankrupt No. 3365. The bankrupt was present in person and represented by attorney Willard G. Turner, Jr. No creditors were present or represented. No claims were proved and allowed. No trustee was appointed. The bankrupt was sworn and examined without a reporter. The first meeting then adjourned without date, and the case has been closed and returned to the district court as a case without assets.

On this day also was held the first meeting of creditors in the matter of Joseph J. Johnson, Bankrupt No. 3277. The bankrupt was sworn and examined without a reporter. The first meeting then adjournd without date and the case has been closed and returned to the district court as a case without assets.

On this day also was held the first meeting of creditors in the matter of Joseph J. Johnson, Bankrupt No. 3274. The bankrupt was sworn and examined without a reporter. The first meeting then adjournd without date and the case has been closed and returned to the district court as a case without assets.

On this day also was held the first meeting of creditors in the matter of William T. Kroll, Bankrupt No. 3344. The bankrupt was present in person and represented. No trustee was appointed. The bankrupt was sworn and examined without a reporter. The first meeting then adjourned without date and the case has been closed and returned to the district court as a case without assets.

March 1. We have to-da

trict court as a case without assets.

March 1. We have to-day received the schedules in the matter of Joshua Elenbaas, Bankrupt No. 3326. This is an involuntary case. The bankrupt is a resident of Grand Rapids, and his occupation is that of a contractor. The schedules show assets of \$27,000 of which \$300 is claimed as exempt, with liabilities of \$10,904.23. The court has written for funds and upon receipt of same, the first meeting will be called, note of which will be made herein. The list of creditors of said bankrupt is as follows:

follows:
Oscar Greene, Grand Rapids __\$ 400.00
Sade F. Carpenter, Grand Rap. 2,500.00
Howard K. Drake, Grand Rapids 4,666.78
Joseph C. and Florene N. Volmer,
Grand Rapids ______ 150.00
Anthony Banaszak, Grand Rap. 350.00
Cornelius Hoffius, Grand Rapids 30.00
Herald, Grand Rapids ______ 7.45
Kal. Furnace Co., Kalamazoo ____ 2,000.00
Stiles Bros. Co.. Grand Rapids___ 1,000.00
March 1. We have to-day received the schedules, reference and adjudication in the matter of Kryn Schippers,
Bankrupt No. 3371. The matter has

Merchants Credit Bureau, Benton Harbor Mayw. Nursery Co., Maywood, Ill. Onarga Nursery Co., Onarga, Ill. Frank Osborn, Benton Harbor — B. M. Nowlen Co., Benton Har. Palladium Pub. Co., Benton Har. Post Express Printing Co., Rochester — Princeton Nurseries, Princeton, N. J. chants Credit Bureau, Benton 37.50

J. Rambo, Bridgman _____ V. Ramsey Co., Davenport,

Reh. Bros. Nursery Co., Monroe 1,557.21 Storrs & Harrison Co., Paines-ville, Ohio Storrs & Harrison Co., Paines-ville, Ohio Sun Oil Co., Toledo Shenandoah Nurseries, Shenan-

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> Nearly Fifty Years of Experience in Match Making has Produced

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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

MR. GARFIELD AT EIGHTY.

The multiplied greetings which will reach Charles W. Garfield at his winter home in Florida a week from today will be more than persona'. He has long been a man "affected with public interest." For many years he has done veoman service to the State in varied ways, displaying in them all intellectual gifts and a sagacity of judgment as noteworthy as his enthusiastic temperament and patriotic spirit. If a crown of any kind has. been put upon his life work, it has been placed there by his efforts all his life to bring his agricultural friends into he pful relations with the remainder of the world.

None of the troops of friends who will felicitate him next Wednesday can look upon him without feeling that he makes old age seem actually enviable. Still in physical vigor and with a mind alert and full as ever, he appears to he able to make each added year a gateway opening to new activities and increased usefu'ness. Not the least of his possession is the sense of humor, which he has kept fresh and glancing. This enables him to shoot many a folly as it flies, but will not prevent him from accepting in good faith the showered congratulations sincerely offered him on this birthday.

As one of his old friends said only the other day, "The man's brain power is always on tap. He can switch it on the subject which demands attention without any noise or delay about cranking the engine or shifting the gears. The Garfield mental engine has so much reserve power that it operates smoothly and efficiently, even in unexpected emergencies."

When Marcus Cato was made by Cicero to discourse upon old age, he enumerated at 'east three reasons for its being thought to be miserable: Because it calls us away from the transactions of affairs, because it renders the body more feeble and because it deprives us of almost all pleasure. But Mr. Garfield seems to discredit all these reasons at 80. Still transacting his business affairs with all the vigor and enthusiasm of a man of 40; still vigorous of body with the co'or of health in his face and still enjoying to a higher degree than ever the pleasures of the mind, as his alertness of repartee and keen interest in current events testify, he has come to partake in more senses than one of the immortality of a corporation-but a corporation with a heart to which no human interest is

MECHANICAL SERVANTS.

The novel antics of the mechanical man which entertained guests at a recent dinner in New York City direct attention to the great variety of socalled "robots" in common use to-day. The automaton did its "stunts" when its inventor, R. J. Wensley, rang it up on the telephone from across the banquet room. It took off the receiver and listened to a note that Wensley played on a flute. The vibrations of the note set the automaton's electrical "mind" to working. Within a few seconds it raised a flag from a picture of Washington, started and stopped an electric fan, turned on a vacuum cleaner and then stood at attention again.

Scores of "robots" to-day perform their tasks with infinitely greater speed and accuracy than human beings could perform them, and they actually seem endowed with the power of thought. One of the most remarkable of these devices keeps a Government office in Washington informed of the exact depth of water in the reservoir that supplies the capital with its water. An official rings up the "robot" at the reservoir, several miles outside the city limits. The automaton, in response to electrical impulses started by the ringing of the telephone bell, makes contact with the water gauge and a moment later sends an electrical vibration back over the wire and hangs up the receiver. The vibration reaches the man in the Government office as a musical tone. The tone varies with the depth of the water in the reservoir and thus furnishes the desired information with absolute accuracy.

Another "robot" at Washington predicts tidal changes for a hundred years in every port in the world. Still another completes within a few hours astronomical and mathematical calculations that would take years for the human brain to work out. The gyroscopic compass and gyroscopic stabilizer are equally marvelous.

Of course, the "mind" all these "robots" seem to possess is only apparent intelligence. They merely obey 'instructions." They obey them because human intelligence first arranges and classifies the instructions according to a fixed mechanical scheme. A mechanical cause produces a mechanical result. The adding machine is one of the simplest illustrations of the process. The man who presses the keys when he gives the machine the figures to be added furnishes the only inte'ligence in the operation. The total supplied by the machine is the result of a wholly mechanical reaction. But even though these "robots" are mechanical creatures, they are often capable of performances that dazzle the ordinary mind.

TEXTILE UNITY NON EST.

The effort made during the past week to bring about co-ordination of promotion work among the various texti'e organizations was deserving of note, although competition among the different industries is a little too keen to imagine that much may be expected of the movement. Within the textile field the new competition was an actuality before the phrase was coined. Fashion favored one type of material one season and its rival the next. Dress accessories have been "coming in" and "going out" for years. And it is to be feared that these contests within the industry reduce chances of bringing about harmony in the effort to fight off outside competitors for the consumer's dollar.

Just now the new trend toward more feminine designs in women's wear opens up a whole field of conjecture in the texile and apparel lines. The use of more material is indicated and certain long absent accessory goods may come into demand. Fully 75 per cent. of the new models are reported to be reflecting this latest mode.

Price revisions on percales and chambrays are a feature in the cotton goods market this week, which is marked again by frequent small orders placed for prompt shipment. These changes are probably made to encourage advance business. The woolen market has not yet obtained an active response to fall openings and purchases wait upon retail conditions. Demand is less active in silks and the advance in the raw material has encountered some resistance.

RESTORE BUYING POWER.

Where the general business situation is concerned the report is still one of decided spottiness. The one important factor seems to be just how long it will take the revival in basic and allied lines to make up the loss in purchasing power suffered in the last six months. The response to improved employment is not immediate, as the Detroit trade figures show. Automobile factories in that center are now employing about 4 per cent. more workers than a year ago, but trade gains are not reflecting this improvement as yet.

That the general volume of manufacturing output is running fairly wel' is indicated by the car loading figures since the first of the year These loadings up to Feb. 18 were some 3 per cent. larger than the five-year average for the period. On the other hand, if the receipt of raw materials for manufacturing purposes is taken as a guide to industrial prospects, the setback continues. Imports dropped 13 per cent. in January under the same month in 1927, as against a six months' loss of 6 per cent.

Doubts are beginning to be entertained concerning the ability of the steel industry to maintain its present rate of operation. Some second quarter needs were probably satisfied in the rush to give specifications before prices were lifted. The hope is expressed, however, that an early spring may see an expansion of outdoor activities and enable operations to be fairly well maintained.

CHAINS NOW DRAW FIRE.

The day when mail-order catalogues were burned in town squares is over and some ways are probably being devised to dramatize local objections to the chain store. Dr. Paul H. Nystrom points out that in the last thirty years independent retailers have suffered from three scares. Around 1900 the department store was criticized as a "retail trust." From 1910 to 1915 the mail-order houses were feared. House-to-house canvassing blossomed from 1921 to 1924. And now it is the chain store that draws fire.

While the department store volume has doubled in the last ten years, Dr. Nystrom explains, most of the gains were made in the first five years. On the other hand, the chains have more than doubled their volume in the last five years. He adds, however, that good management will meet every phase of chain-store competition excepting the advantage gained in group buying.

This view is held by most students of the situation. And it might be add-

ed that, if the independent retailer searches out specailties, exceptional qualities and fresh styles and gives such service as is described by a Muskegon grocer in Out Around this week, he can transfer competition from a price basis to one where he should be more than able to hold his own.

TEXTILE FEATURE PRINTS.

A print season is well under way in the cotton and si k goods markets. Some fears are expressed that these designs have been launched too early in a big way for well-established success, but at the moment they are furnishing the most activity. Primary cotton goods were still a little dull during the week, although the upturn in cotton helped printcloth prices toward the close.

In the woo'en market, the leading producer opened men's wear fancies for next fall at the advances of from 2½ to 15 cents previously asked on staples. Demand on suitings has swung to very sober effects. Overcoatings are quite dull, owing to the garment stocks still carried by retailers. Wool is firmer. Domestic mills claim to be able to get old prices when immediate shipments are sought, but those who have been fo'lowing the course of foreign markets report an active demand on the Continent that should soon drive up domestic prices once the cloth market here shows any activity.

Raw silk continues steady and the goods market, while still troubled by excess production, is quite improved. Demand for prints has already depleted supplies of griege goods and premiums are being paid.

DRY GOODS CONDITIONS.

Very little change from recent conditions was noted in retail trade this week. As a general rule, volume continues to run a little below par, reflecting irregular weather conditions, the lack of special seasonal requirements and the buying hesitation brought about by unsettled business and political prospects.

About the best indictator just now of what the near development in the retai' field may be is found in apparel purchases in the wholesale market. Preparations for Easter trade are well under way. The situation in garment buying, however, is considerably mixed up. January saw confident operations. There was an easing up in the first two weeks of February, and since then there has been a distinct sag.

Presumably, the early purchasing was in the way of testing out the new styles to obtain an idea of consumer response. But since these styles were bought, there is a swing from ensembles to coats and from sports to more feminine modes. Rushing the season on prints has apparently hurt their prospects.

The young negro who was picked up off Cape Hatteras after drifting ten days in a small launch preached about the shortest sermon known on the favorite text of many preachers: "Faith without works." To enquiries as to how he passed his time he replied: "I was pretty busy praying and pumping."

OUT AROUND.

Things Seen and Heard on a Week End Trip.

En route to Muskegon Saturday we passed the Hayes-Ionia Co. plant and were gratified to note the evidences of intense activity in every department. The streets were flanked with the automobiles of employes for several blocks. Returning by the same route during the early evening the heavy machine department where the bodies are shaped from sheet steel was still in operation. It would be a remarkable achievement if some plan could be evolved which would spread this activity over the entire year, instead of making it peculiar to the first part of the year. Unfortunately, the automobile business has its seasons, during which every energy must be exerted to meet the requirements of the trade.

Muskegon merchants report a steady improvement in volume since Jan. 1, due to the increase in payrolls at many of the local factories.

I found one merchant-a grocer remote from the down town districtwho was reconciled to the situation which confronted him as the result of the "chain store menace." When he removed from the down town district to his present location, there were no chain stores in his immediate vicinity. Within a short time three chain stores came to keep him company. As a result of the invasion, three independent stores quietly retired from the field. One of the independents was John W. Boonstra, 1396 Terrace St., who closed out his stock and leased his store to the A. & P. Co. The grocer in mind invited the family customers of the three independent stores to transfer their patronage to his establishment. The invitation was accepted by twentyseven families, all of whom are in good credit and are enjoying regular service. The grocer finds that the added volume which comes to him as the result of these accessions to his list of steady customers more than makes up any loss in transient trade which now goes to the chain stores.

One family whose patronage he coveted did not come to him. At the suggestion of a mutual friend, he called on the lady of the home and undertook to show her what it meant to the city if the chain store method was to become dominant. He cited as an illustration the closing of one bakery in the neighborhood, throwing three men out of employment as the result of Kroger bringing in outside bread for his stores. He showed her very plainly that if this policy continued to expand, it would be only a question of time when the lady's husband would also find himself out of employment. The argument was so one-sided and the presentation of the position of the independent merchant was so complete that the lady had to admit that her pathway was clear; that to continue patronizing the chain store, to the detriment of the independent merchant, would ultimately lead to disaster for her and her family. The customer thus secured means \$10 per week-approximately \$500 per yearto the grocer who took the trouble to call on a prospective customer as a traveling man would call on a recalci-

trant merchant in the effort to win him over to his house. Some merchants would, perhaps, refrain from personal solicitation of this character on the ground that it placed the retailer in the light of a mendicant. I do not regard it in that light, because I place great stress on personal solicitation, as compared with the impersonal solicitation which is represented by newspaper advertising, handbills and circulars. Impersonal appeals of this character may bring a customer to your store once, but for permanent results and lasting friendships there is nothing to be compared with personal appeals, made in the home of the coveted customers and based on good and valid reasons which cannot be controverted by flashy store windows and cut prices on a few Nationally advertised brands.

When I solicit a merchant to take the Tradesman I have to give him good and valid reasons why he should read our paper regularly every week. I don't ask him to take the paper to help me or to encourage any good cause, but to help himself to be a better merchant and a more successful purveyor of merchandise. Likewise no merchant should solicit the patronage of a new customer unless he can give good reasons why he can serve that customer as well as or better than any other merchant. Only on this basis can the relation be mutually satisfactory and helpful to both parties. Any dealing that is wholly or even partially onesided can never be made permanent, because it does not embody the elements of mutual helpfulness.

I feel no hesitation in commending the example of this merchant to other independent dealers who are forced to face the competition of near-by chain stores. Instead of sitting down and whining over the situation or retiring from business altogether, this merchant got busy, made a virtue of a necessity and so shaped matters that his volume not only suffered no diminution, but was actually increased by reason of the accession to the customers he received from the independent merchants who retired from business. Fault finding never gets a man anywhere in this world and the chronic grouch soon finds himself an object of universal detestation and avoidance.

A cal! on John W. Boonstra disclosed the fact that he is now covering Western Michigan for the Van Camp Packing Co., of Indianapolis. He started in with the new house about a week ago.

Landlord Swett, of the Occidental Hotel, was busy poring over the plans of the new annex to his hostelry. He has decided to put the three top floors into kitchenette apartments, which I think will add greatly to the poularity of his hotel, providing he does not permit the architects to plan the rooms so small as to make them very unsatisfactory and uncomfortable, as is the case with the wonderful addition he made to his hotel a half dozen years ago. Small hotel rooms may be permissible in New York or Chicago. but in a city like Muskegon, where land values do not present a serious situation, small rooms are an abomination in the estimation of those who assume that a hotel which charges

from \$3 to \$5 for a place to sleep should furnish enough space besides that occupied by the bed to enable the guest to feel that he has some of the comforts and conveniences of home.

About forty-five years ago an energetic man took hold of the grist mill at Edgerton and proceeded to build up a trade on flour and the by-products in the Grand Rapids market. Believing he was entitled to a little better rate than he was receiving, he called at the general offices of the G. R. & I. and asked to see A. B. Leet, then general freight agent of the road. Mr. Leet sent his clerk out to the miller to say:

"I have no time to see you, sir. If you want to see me, you must pay me for my time."

The miller went home and organized a stage line from Edgerton to Grand Rapids via Rockford. He picked up any goods in Rockford awaiting transportation to Grand Rapids, saving the shippers cartage at both ends. On the return trips he transported nearly all the goods purchased by the Rockford merchants in the Grand Rapids market. Inside of a month the freight receipts at the Rockford station dropped off 75 per cent. Leet demanded an explanation of the Rockford agent, who furnished the necessary information. Leet therefore wrote the miller to come and see him. Remembering his reception on a previous occasion, the miller re-

"I have no time to see you, sir. If you want to see me, you must pay me for my time."

Of course, Leet went to Edgerton, but the only way to adjust the matter was to accord the miller the rate he had originally asked for and also reimburse him for the expense he had been to in assembling the truck line to accomplish his purpose. Counting this loss and the freight lost at the Rockford depot while Leet was sitting on his high horse, the auditor of the road subsequently stated that the G. R. & I. was fully \$3,000 the loser by the transaction.

T. C. Prout conducted a flouring mill at Howard City for many years until the building burned a few years He built up a good business ago. in the thriving towns along the G. R. & I., but found great difficulty in holding it because of the wretched service accorded him on less than carlot shipments. He could ship a carload of flour as cheaply to New York as he could to Cadillac-a distance of sixty-four miles. On carlot shipments he received prompt service, but if he had only half a carload of flour for Cadillac it was frequently ten days in getting to its destination. The occasion for the delay was that the railroad put other goods in the same car, sidetracked it at Big Rapids for two or three days, repeating the process at Reed City, LeRoy and Tustin. Such delays in transit finally forced Mr. Prout out of business, whereas the prompt service given by the trucking system which is rapidly supplanting railroad transportation would have enabled him to retain his trade on a satisfactory basis.

The Howard City situation is an apt illustration of the manner in which the G. R. & I. has strangled hundreds of other local industries along the line of its road. The Blackmar Rotary Pump Co. was forced to remove from Petoskey to Grand Rapids because of the utterly wretched freight service forced on the company by the G. R. & I.

If I had anything to do with the management of the G. R. & I. I would go to Howard City, look up Mr. Prout and say to him: "We have decided to right about face on the matter of local industries. Instead of throttling nearly every local factory on our line, as we have done in the past, we propose to encourage the construction and maintenance of factories in every town along the line of our road. We propose to make a beginning right here in Howard City. If you will reestablish your flouring mill we will give you a free lease of land ample for the purpose for fifty years; we will transport all the lumber and machinery needed to create a new mill free of cost over our road; we will bring you in ten cars of wheat purchased on the line of our road free of charge; we will give you rates and service that will enable you to re-establish the business you once had along the line of our road."

Will anyone connected with the Pennsylvania Co. ever make a visit to Howard City and talk like that? Not by a jugful. Instead of pursuing a constructive policy, the management of that great corporation is pledged to a destructive policy, so far as the G. R. &. I. is concerned. It aims to squeeze the public to the limit and furnish just as little as possible in exchange for the exorbitant demands it exacts for service. Such a policy never got any man or any corporation very far in this world and never will. Apparently the case is a helpless one. After accepting a land grant which was large enough to establish an European empire and after reaping a rich harvest from the transportation of the finest forests of timber which ever grew on God's footstool, the G. R. & I. now seeks to throttle every community along its line by service and rates which are destructive to the nth de-E. A. Stowe.

Misdemeanor To Beat a Grocery Bill.

Grocers of Portland, Ore., have started a movement that will probably receive the endorsement of all the food retailers of the country who do a credit business. The Portland dealers are preparing and intend to try and get a measure passed that will make it a misdemeanor to beat a grocery bill.

Detroit—Chrysler & Koppin, 2645 West Warren avenue, has merged its refrigerator and refrigerating machinery business into a stock company under the style of the Chrysler & Koppin Co., with an authorized capital stock of \$100,000, all of which has been subscribed, \$22,917.91 paid in in cash and \$77,917.09 in property.

Most golf players wear wrist watches to remind them of the time their wives ordered them to be home.

ROUSE'S RASCALITY.

How It Permeated the Carp Lake Manufacturing Co.

Traverse City, March 5—One of the patent observations in my career is how life seems to run in circles and the circles overlap. It is not my intention to make the personal element predominant in the columns of your valued journal, but in order to explain a series of facts I wish to explain, my a series of facts I wish to explain, my personal history is necessarily interwoven in connection. This you will more plainly understand as I unwind the story. The last time I broke loose in your columns was in the fall of 1923, when I wrote "The Swan Song of the Old Coy Store." Owing to failing health, I was obliged to close out the business which my father, the late Reuben W. Coy, established Aug. 31, 1870, and which we, as a family, conducted for fifty-three years and two ducted for fifty-three years and two months at Spencer Creek, now called Alden. The "Swan Song" was a history of our mercantile career. Now I am continuing this personal history, not to throw myself in the limelight, but to bring out some of the history of Guy Rouse which I have not yet seen in print. I had a heck of a time closing out our mercantile business. It closing out our mercantile business. It just seemed as though a business that had existed for over a half century died hard. It was a large stock for a town the size of Alden, inventoring over \$17,000. In October, 1923, I had sold it down to the odds and ends which infest all store stocks. The which infest all store stocks. The principal part of the stock finally was a lot of old style Corlis Coon collars and out-of-date women's white canvas oxfords and pumps, which no amount oxtords and pumps, which he amount of pushing would make sell. In October I wrote my friend, Sidney Medalie, of Mancelona, to come over to Alden and see me, for I had a real bargain for him. The stock had dwindled down to about \$200 worth of the provided by the provided scrap which I would gladly have sold for half its value. Sidney finally came over in response to my invitation. I had the tag ends all displayed on my counters. He looked them over and began putting on his overcoat, saying that he didn't think he was interested in my choice assortment of old relics, that he handled nothing but first-class merchandise, which is true, and that he "didn't care to smear up his stock with such a motley collection of junk.' I saw Sidney sliding away from me and I told him that my price was \$100 for the choice remains of this old stock, but he didn't fall for the offer and the choice remains of this old stock, but he didn't fall for the offer and walked out to climb into his car. I could see my sale slipping and I was, of course, anxious to sell, for I had already rented the store to a tenant. I went out to the side of the car and told Sidney that I would take a gambler's chance with him and flip a silver dollar to see whether he would pay me \$95 for the balance of my stock or \$75. He fell for my offer and we retraced our steps into the store and flipped the silver dollar, with the understanding if heads came up he was to pay me the higher price and tails the lower. We flipped and he stuck me, for tails came up and he got this very choice collection of merchandise for \$75. He said, "Frankly, Mr. Cov, I do not know what I can do with it except to run it in with some of my special sales." Sidney figured he had me beaten and I was right pleased to get loose from the old store. of my special sales." Sidney figured he had me beaten and I was right pleased to get loose from the old store, which was holding me back. Right here I wish to pay my respects to the Medalie family, of Mancelona, one of the three fine Hebrew families of Antrim county. The other two families are the Goldfarbs, of Elk Rapids, and Abraham Goldstick, of Bellaire, all three families of the size that would make Teddy Roosevelt happy. Sidney's father, Peter Medalie, was a gentleman of rare qualities a daddy that Sidney of rare qualities, a daddy that Sidney may well be proud of. Like my father,

he had bought the bulk of his dry goods from A. Krolik & Co., of Detroit, through their representative, my esteemed friend, William E. Rosengarten, who was on the road for the Krolik house over forty-four years. He was one of my best friends, the only traveling salesman that I invited to my home each trip for a 6 o'clock dinner. He was a prince of good fellows and was loved by every customer who knew him. He died while I was living in the Pacific Northwest. I frankly confess that I cried like a child when my wife wrote me of his death. Later I received a fine letter from Day Krolik, telling me the particulars of Mr. Rosengarten's death. I never knew a salesman so universally loved and admired. The children all loved Uncle Bill, too. To his numerous customers he was familiarly known as Rosie. I can say with a host of his admirers, the world is just a little bit better, happier and a sunnier place for William E. Rosengarten having lived in it. He radiated sunshine and good cheer wherever he went. I severed connections last spring with another Jewish family, by whom I was employed for eight months—the Drebin family, of Big Rapids. The Boston Store was founded by Max Drebin and conducted by him for over thirty-two years. Mr. Drebin died three days after I commenced working for them. He was a real man, highly respected and loved by all who knew him. It is said that no down-and-out man ever went hungry if Mr. Drebin knew of his circumstances. Another man who made the world a little better for having lived in it. The widow, Mrs. Drebin, and the three sons, Harry, Willard and Esther, are very bright folks and I am proud to count them among my friends.

Now to back up and get a new start. After closing out my stock, the store opened the following Monday morning with a new tenant and I took a threeday outing alone with a rented canoe and a pup tent on Torch and Clam Lakes. This outing I enjoyed hugely. I trolled for pike by holding my trolling line in my teeth. I caught all the fish I could eat and the last day caught an extra large string for distribution among some of my aged friends in Alden. The sunrise on Clam Lake early in the morning was a beautiful sight. The second growth timber was gorgeous in the bright colorings resulting from an early October frost. The reflection of the trees in the placid waters of Clam Lake was a sight I will long remember. My cousins, Cassius and George Thayer, of Grand Rapids, who were occupying their cottage on Clam River, told me they would not sleep out alone that way for a thousand dollars. I told them I was glad to do it just for the change. I returned to Alden Saturday night and the following Monday left for Kalkaska to embark on the Pennsylvania train for Carp Lake, where I had already secured a position as book-keeper and store man for the Carp Lake Mercantile Co., which conducted a store in connection with the plant for manufacturing staves for nail kegs from the small second growth timber, of which there was a large supply in that section of Emmet county. When I arrived at Carp Lake, Mr. Nelson, the manager, was not in and while I was waiting for him I proceeded to fill in my time by straightening out the dry goods department, which was in a disordered condition. After doing this I chatted with John Rogers, who formerly used to sell me flour at Alden. He was the only salesman on the job besides myself. I displaced a young lady who was supposed to look after the dry goods department. About 5 o'clock Mr. Nelson, the big chief on the job, came in and at once noticed the change in the appearance of the dry goods department. He asked who had done the work. Mr. Rogers step-



Turnover...

is the whole show in retail selling. It isn't what you stock—it's what you can move that builds up your gate receipts. Beech-Nut turnover runs on two legs—"finest flavor" and national advertising. One helps the other. Result: profit to you.

Beech-Nut

"FOODS OF FINEST FLAVOR"

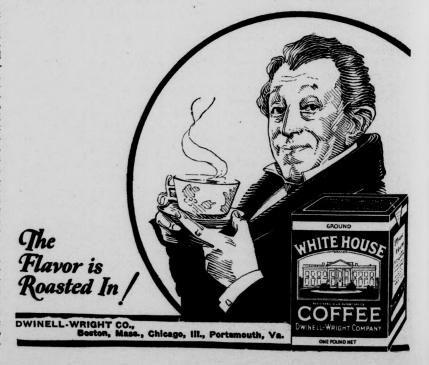
WHITE HOUSE COFFEE

"Has the Edge" in Customer Satisfaction

We have been in the coffee business for more than 80 years. We know how coffee is bought, blended, roasted and packed—all the angles—all the ways and means to produce certain degrees of quality and certain price standards.

Therefore, when we say that White House Coffee is just a little better blended from coffees just a little more expensive than any other brand at a similar price, we are stating a fact that can be proved. And in addition, "The Flavor is Roasted In."

Since you can make a handsome profit by selling the best—sell your customers White House coffee.



ped up and told him I was responsible for the changed appearance and introduced me to my new boss, the first one I had had for many years. I told Mr. Nelson that I was ready to tackle his books and would go to work at once. There was where I was supposed to function chiefly. He replied that he could not help admiring the change in the appearance of the dry goods department and if it was satisfactory to me, he wished me to confactory to me, he wished me to con-tinue straightening up the whole store tinue straightening up the whole store stock. I agreed to this and put in two weeks of good hard dirty work reorganizing the stock, which consisted of a general line, including a very good drug department. I soon had the stock looking different and it was amusing to me to get the reaction of the customers to the change. The general comment was, "My, Nels is stocking up this fall. I never knew Irim to carry such a heavy stock." The amusing part was that not a cent's worth of new merchandise had been added to the stock. I had dug up hundreds of dolnew merchandise had been added to the stock. I had dug up hundreds of dollars' worth of stock they had put away and forgotten. I cleaned this all up and brushed up price tickets and made displays which made the stock look larger. I went through everything thoroughly, including the basement, and finally, one morning, told Mr. Nelson I believed I had the store job completed and was ready to tackle the books, which I rather dreaded, as the last trial balance had been taken in the month of August prior to my coming. month of August prior to my coming. They carried a crew of some twenty-five or thirty men in the factory and woods, had paid the men every two weeks and not an entry had been made on the general ledgers in all this time and the book-keeping was necessarily on the general ledgers in all this time and the book-keeping was necessarily in a rather chaotic state, but I tackled it just the same. I first asked for the last trial balance and was astounded when I got it to find some glaring inaccuracies. It showed items of credit like these: The Rindge, Kalmbach, Logie Co. was credited with several thousand dollars. I knew this was wrong, for they had been out of business for several years. The Worden Grocer Co. was credited with a balance of over \$40,000, notwithstanding the fact, plainly shown on the books, that Rouse was drawing out \$1,000 every month from the concern. I found this out in checking up the cancelled vouchers of the First National Bank of Petoskey, where the company did its banking. Another item I knew could not exist was a credit to the Temple Estate of over \$25,000. There were several items of a similar nature besides, but these were them. I did not Temple Estate of over \$25,000. There were several items of a similar nature besides, but these were the principle ones, as I remember them. I did not go farther with the books, but caMed Mr. Nelson into the office, closed the door and asked him first if he was a partner in the business. He said, "I am only an employe and I am drawing \$175 per month for looking after the manufacturing plant and the timber lands." He said further that he hadn't a single dollar invested in the concern. I said, "Mr. Nelson, I am truly very glad to hear this, for, frankly, it is one of the crookedest deals I ever got into. I can surmise only one reason for such a balance sheet—that Rouse may make use of these supposed credits to avoid paying his income taxes. If I am to stay with your concern, all of these dead items must come out of the balance sheet." He said Rouse had said that these items must be left in. I immediately told Mr. Nelson that no true statement of the business could be made with such crooked items included; furthermore, that I had always shot straight all my life and so had my father before me and that I would stay on until he got another book-keeper, for I positively would not be a party to such crookedness. I have met Guy Rouse several times and I never was Rouse several times and I never was impressed with his sincerity. The last time I saw him at Alden he was with Richard Prendergast on a wholesalers' excursion from Grand Rapids. I had

two regrets in leaving Carp Lake: One was to give up such excellent bass fishing. The store closed at 5 o'clock in the afternoon. Carp Lake, as you know, is located on a lake of the same name not over a stone's throw from the store. It is a splendid lake for fishing and had I staved on I would have ordered me an Old Towne capoe have ordered me an Old Towne canoe and spent my evenings and early mornings fishing for the gamey small mouthed black bass. Another reason why I did not care to go was a boys' Sunday school class I had organized Sunday school class I had organized among as tough a bunch of gamins as I ever came in contact with. I never heard out on the Pacific coast such obscenity and vulgarity from anyone. Out of this material I organized my class. Every Wednesday night was stunt night and I taught the lads good, healthy, clean physical games. We healthy, clean physical games. We met in front of the store and the porch light, which I always turned on, lighted the roadway so we could see plainly. The lads were surely strong for me and before I left I had them in line so each before I left I had them in line so each one was repeating the Lord's prayer, the twenty-third Psalm and the Ten Commandments, and the vile talk had completely disappeared. I gave the lads a bovs' library of thirty volumes before leaving Carp Lake. The longer I stayed with the Carp Lake Mercantile Co., the more disgusted I became with Guy Rouse and his crooked tacwith Guy Rouse and his crooked tac-tics, and I applied to the Michigan Tanning and Extract Co., at Petoskey, for a situation as store manager. I went to Petoskey and had an interview with their general manager, Mr. Saunders, and was immediately accepted. I never blamed Mr. Nelson for the condition I found the books in, for he was not familiar with book-keeping was not familiar with book-keeping and I believe him to be strictly square and honest in every way. After going to Petoskey for the tanning company I took the early 5:30 Pennsylvania train each Sunday morning for Carp Lake and spent Sunday in trying to straighten out his books until finally he got his old book-keeper back on the job. I consider Guy Rouse to be one of the most crooked men I ever came in contact with. He was so crooked that he could hide in the shadow of a cork screw and so hypocritical that the devil would be ashamed to own him.

Charles H. Coy.

Five-eights Hosiery in Demand.

Steady expansion of the demand for five-eighth lengths in fancy hosiery for ch.ldren has been noted. It is an open question as to how much of this has been made at the expense of the larger sizes of iniants' socks, according to the news letter of the National Association of Hosiery and Underwear Manufacturers, but there is no doubt that the fancy numbers with cuffs have cut into half-socks to a considerable extent. Spring business in the fiveeighth goods has been substantial, and mill representatives are optimistic regarding the quantity of dup icate orders they are going to receive.

New Vogue Causes Anxiety.

The recent shipments of Paris models appear to be causing anxiety in certain quarters. Makers of strictly sports attire are especially worried. They feel that the feminine type of costume is now an accepted fashion, which means that the dress demand will be divided between the sports and afternoon frocks. Stocks on hand will more than take care of the sports demand, while materials for the newer type of dresses appear to be scarce. Many of the manufacturers of sports dresses are getting ready new lines of afternoon dresses and ensembles.

During 1927, the Great American Public endorsed the Great American Syrup by consuming more than 125,000,000 pounds of



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BRING REPEAT SALES

American Sugar Refining Company

FINANCIAL

Autumn's Money Ease Has Passed.

"It has thus become evident that the ease in money rates which prevailed last autumn has passed."

In Wall Street and out hundreds of investors cling to the hope that another spell of easy money lies just ahead. Whatever others may think the Federal Reserve Bank of New York, in these few carefully chosen words that lead off its monthly review of credit and business conditions, published to-day, interprets underlying operations as intent upon firming rather than easing money rates. Not often do the Federal Reserve authorities reduce their conclusions to such plain language.

The forces destined ultimately to tighten money somewhat were pointed out in this column two months ago when the groundwork first was laid, but the current issue of the bank's bulletin neatly separates the underlying influences into those pertaining to the demand and those relating to the supply sides of the operation.

Without here reviewing the reasons widely understood for the Federal Reserve system's adoption of an easy money program late last summer, certain underlying current influences deserve attention. On the demand side we know that the principal sources for absorbing Reserve funds are currency circulation and reserve requirements of commercial banks. It so happens that these two demands recently have offset each other. Roughly \$160,000,000 in currency has been retired from circulation in the last year largely as a result of reduced industrial pay rolls and lower commodity prices. Simultaneously, however, member bank reserve requirements have increased by about \$160,000,000 in connection with the rapid expansion of loans and investments. All in all thus the total demand for reserve funds has not greatly changed from a year ago.

It is on the supply side that the net result has changed. To put it specifically, interesting changes have come in gold stocks and in Federal Reserve credit, the two chief sources of reserve funds.

The country's gold stock since a year ago has been cut down about \$220,000,000 through the heavy earmarkings and heavy exports of last autumn. To cover this gold loss the Federal Reserve banks have been called upon to extend \$230,000,000 in credit more than a year ago.

In the last month the form of this Reserve bank credit supplied by the central institutions has been changing in character. A reduction in security holdings has been followed by corresponding increases in member bank borrowings which will be recognized as an influence for dearer and not easier money. Paul Willard Garrett.

[Copyrighted, 1928.]

Pace of Business Is Slower Than Forecast.

March fails to reveal the revival in business forecast widely on January 1 largely because the expected stimulant to industry from ford production has not come, owing to the fact that the

new car is not yet a perfected machine and has many "bogs" which must be eliminated before it can be marketed with satisfaction to the purchaser.

Virtually all of the prophets predicted late last year that the new ford car would liven business everywhere, as its production rate grew, but to date the makers have been unable to qualify. In consequence the automobile industry to which the country looked for leadership in a 1928 revival actually turned out fewer cars in January this year than in the same month a year ago.

Here is one of the elements that make for caution as spring approaches but others are the firming tendency in money, declines in certain commodity prices, unemployment and recent declines in retail trade. That the flow of business is not as rapid as the authorities predicted does not mean either that a recession has occurred or that depression looms. It means simply that both in the stock market and in business men now are anxious to keep their commitments within conservative bounds.

If actual returns for the first quarter of 1928 fail to meet fully the cheerful forecasts, that misfortune may be more than offset through a continuation of the business flow at a good pace in subsequent quarters. At this time a year ago business was going good but by spring a substantial recession was in process and carried the level of industry down from a point roughly 10 per cent. above normal to a point nearly 5 per cent. below normal. Even if the immediate gains in 1928 business are not sharp satisfactory profits will be maintained so long as executives can maintain the present pace or improve upon it.

Trade prophets are disappointed that the motor industry through ford's delay has failed so far to give business the expected impetus—but later months may show a more pleasant side of this picture. Certainly the prospect now is that the benefits of a 1928 increase in motor output will be spread fairly evenly throughout the year. If losses from ford's delay are made up later the reasonable conclusion is that this industry after all could do much to stabilize business this year.

None of the current reports reveals any fundamental change in business but the stock market's performance doubtless has made men more cautious of late in their business than otherwise they would have been. In all considerations of the future for business one thing must be borne in mind—the general level of business now is relatively lower, and when a fundamental turn comes it seems destined to bring better rather than poorer levels.

Paul Willard Garrett.

Paul Willard Gar [Copyrighted, 1928.]

F. H. Albrecht, grocer, Detroit, writes as follows: "I think the Tradesman is the best trade journal in circulation to-day. I have read it ever since I joined the Michigan Retail Grocers and Meat Dealers' Association."

Prejudice, like dust, fills the eyes and prevents clear seeing.

Only When Helpful

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.

Rendering banking service along broad and constructive lines for 56 years has established this institution in the confidence and esteem of business houses and individuals throughout all Grand Rapids.

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Slow Retail Trade Reflected in Chain Sales.

A pleasant report on January's sales by wholesale dealers in New York and an unpleasant statement on sales by leading retail stores epitomize the monthly review of credit and business conditions by the Federal Reserve agent at New York.

The 3.8 per cent. rise in the net sales of reporting wholesale dealers in the New York district during January over those for the previous January represents the first improvement over the year before in any month since last August. This relatively small gain is significant for more reasons than that it reveals a favorable turn in the trend. It includes a 77 per cent. jump in the net sales of machine tools, and here lies the important part of the statement. In times past pronounced increases in orders for machine tools have either preceded or accompanied an expansion in industrial activity. If January's marked gains in the demand for machine tools has barometric significance the conclusion plain to see is that more active business is in the making.

These wholesale dealer reports likewise show substantial gains in the sales of men's clothing, drugs, diamonds, cotton goods, silk goods, shoes, paper and jewelry. Declines continued in the grocery and hardware items but were the smallest in several months.

January's sales of leading department stores in New York fell 3 per cent. below those of a year ago. Since an average year-to-year increase of at least 4 per cent. has been normal in recent years this drop in retail trade must be interpreted to mean that the flow of retail business did not meet expectations in the first month of 1928. The conclusion holds even after allowance is made for a lower price level than a year ago. Perhaps the mild weather explained reduction in virtually all of the apparel and yard-goods departments but shoe sales in that month were 10 per cent. larger than in the year before. The stocks of goods on hand at the end of January are reckoned 2.5 per cent, smaller than in the year previous.

The slow retail trade in January indicated by department store sales is likewise shown in the chain store reports. While the total sales for that month were 15.5 per cent. higher than in the previous January—chain store sales have maintained this or a better pace of growth for three years—it took an increase in the grocery chains to give the report its cheerful aspect.

Except for the sales per store in the grocery chains that jumped 12.2 per cent. the sales per store were smaller during January in all lines than for the same month a year ago.

Paul Willard Garrett.
[Copyrighted, 1928.]

One Telephone For Every Six Persons in Country.

The American Telephone and Telegraph Company's latest annual report is a concrete example of the company's progressive spirit of efficiency. A high school student could scarcely fail to understand the income account and balance sheet.

Information about the company, supported by statistics on its remarkable expansion, is presented in a painstaking manner, together with charts illustrating many developments. The 423,580 stockholders who receive the report will find much to interest them.

They will learn, for instance, that each telephone in the Bell System yielded last year an average of \$5.76 monthly in revenues. Of this sum \$3.92 was needed for expense of operations, while 48 cents went for taxes, leaving net earnings of \$1.36 a month for each phone. Dividends took 70 cents and interest requirements 32 cents more, leaving 34 cents for contingencies and surplus.

There were more than 18,355,000 telephones in use in the Bell System in this country at the end of 1927, or about one for every six of the country's population. Wire used increased almost 6,000,000 miles to more than 56,800,000.

The report lists the stocks of companies in which A. T. & T. owns investments valued at hundreds of millions of dollars. Of the total capital obligations in hands of the public, A. T. & T. common stock represents about 50 per cent., while its funded debt amounts to 17 per cent. and the mortgage debt of associated companies represents 24 per cent. The remainder comprises 4 per cent. of common stocks and 5 per cent. of preferred stocks of associated companies.

Altogether security issues of the system in the hands of the public have a par value in excess of \$2,275,000,000, which, of course, is considerably below market value of the stocks and bonds.

Inasmuch as a large percentage of the company's stockholders is composed of women and other inexperienced investors—57 per cent. of the total number hold no more than ten shares —it is necessary to present the financial statements in a manner that can be understood by the uninitiated.

Earnings of \$99,956,734 in the year, it is explained, are derived from "dividends on stocks owned, except special and non-recurring dividend of \$47,938,865 from Western Electric." The interest item is explained as "interest on notes and advances, on bonds owned and on temporary cash investments and bank deposits." Telephone operating revenues are shown to be from "contracts for furnishing instruments and services" and from "operation of long-distance lines."

Other items in the income account as well as those in all the other financial statements are as clearly detailed.

William Russell White. [Copyrighted, 1928.]

Geo. L. Nesbit, hardware dealer, Traverse City: "I have been a subscriber to the Michigan Tradesman continuously for seventeen years. The information derived from same is worth many times the price paid for subscription each year. No business man can afford to not have this criterion coming to his desk each week."

Knowing what to do in an emergency marks the trained man from the dub.

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MUTUAL FIRE INSURANCE

Banish the Wooden Shingle Roof.

Every man, to paraphrase one of Theodore Roosevelt's characteristic unterances, owes something to the upbuilding of the community in which he lives. This debt most of the county's fire insurance agents, to their lasting credit, have been quick to acknowledge, and thousands of them are discharging it in the coin of fire prevention effort—one form of currency which never depreciates in value.

If, then, agents wish to continue and to enlarge their payment of this moral obligation, ready opportunity to do so awaits them in the inauguration of a local campaign for the abolishment of wooden shingle roofs. No season is more appropriate than the present, when concern for tight house-covering against heavy spring rains is in the minds of householders. Such activity will command the prompt support of virtually every fire chief in the United States, since no one realizes better than they that, even with a capable and well equipped department, their control of a city's fire safety never can be absolute so long as the burning brand hazard is rife.

After all, any community which allows wooden shingle roofs to remain within its limits and to multiply, relying for protection solely on an effective fire department, differs but slightly from the city that makes no effort to check the spread of a transmissible disease, on the absurd theory that curative medicine amply safeguards the public health, and accomplishes it with an outlay of fewer dollars. Moreover, the analogy becomes the closer when it is remembered that the wooden shingle roof causes, besides vast property destruction, the death or injury of more than a few whom it is designed to shelter.

Already one hundred and eighteen communities have barred by ordinance the wooden shingle roof. But this should be viewed rather in the light of a promising start than of a consummation. "Finis" will not be appended to this chapter in the history of fire prevention endeavor until the wooden shingle, as roofing material, accompanies the firecracker, the household candle, the flammable motion picture film, the make-shift fuse-plug and similar fire breeders into some museum yet to be founded, which shall recall incredulous generations the days when America actually believed that it could afford to be heedless of fire

The evidence against the wooden shingle is overwhelming; not only is it found in the testimony of civic officials and indisputable records, but a government department also has condemned it.

Banish the wooden shingle roof.

Efficiency Firemen.

What determines an efficient firemen? This is the question that sooner or later will confront the average fire chief because civil service commissioners in the larger cities are now giving a grade for efficiency in the final grade in promotional examinations.

An efficiency rating chart is made

out by the battalion chief and filed, and used by a Middle Western city for grading firemen. When a fireman is examined for promotion, the charts are consulted and the mark for efficiency determined. Just what percentage will be given for efficiency on the examination is a matter to be determined by the department head. Many chiefs believe that it should not be less than 25 per cent.

In the past, too much stress has been laid on the written test, which is not a good method of determining the qualities of a good fireman. Efficiency rating will result in a better selection of practical as well as technical fire officers

Protected Volunteers.

Small municipalities are greatly indebted to their volunteer firemen for the noble service they are rendering. Many volunteers are injured each year in the performance of their duty and as a result of injuries are sometimes confined to bed for a month.

During this period they are unable to work and consequently the weekly income is stopped.

Towns should protect their volunteers against injury incurred during the performance of fire duty, such policies to include death benefits. The accident insurance is low in cost compared to the service rendered.

Safeguard Your Premises.

Precaution in looking after your premises may be the means of saving lives as well as valuable property. Remember that the great majority of fires could be avoided by a little timely foresight and care. See that your chimneys and stove pipes are in good condition. Guard against the accumulation of rubbish or dry leaves about your buildings and fences. Remember it is the people and the policyholders who pay the loss.

Modern Designs in Bedspreads.

Bedspreads are now available in modernistic patterns. They are made of a crash with linen thread and are described "as the nearest thing to a block linen weave.' Bright colors in several combinations are used in the designs. Curtains to match the spreads are also being introduced, as are small pillows for decorative use. The items have been bought by several of the leading stores and are credited with having met with a favorable consumer response.

Corporations Wound Up.

The following Michigan corporations have recently filed notices of dissolution with the Secretary of State: Adrian Casting Co., Adrian. E. C. Clark Co., Inc., Clio. South Deerfield Threshing Co., Mt.

Pleasant.
Colonial Theater Co., Holland.

Colonial Theater Co., Holland. Lansing Business University, Lansing. Wealthy Heights Market, Grand Rapids.

Do you start your fires with kerosene or gasoline? NEVER use kerosene or gasoline. A fire may not only mean loss of your own property and perhaps that also of your neighbor, but it may mean the death of one or more of your family. STRENGTH

ECONOMY

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Grand Rapids, Michigan

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Michigan Bankers and Merchants Mutual Fire Insurance Co. of Fremont, Michigan

WILLIAM N. SENF, SECRETARY-TREASURER

Former Local Grocer Says Chicago Chains Are Decreasing.

Chicago, March 6—Some time ago I came across some literature regarding chain store methods and it was my intention to bring it along when I came to Grand Rapids. It was not done, hence am mailing same to-day. I thought it might be of interest to done, hence am mailing same to-day. I thought it might be of interest to you. You will note in the order blanks the items that are marked H. P., meaning high profits. These, as I understand, are the brands which are to be pushed. The H. P. items are from time to time changed.

Here in Chicago the three different chair systems are waging a fight for

Here in Chicago the three different chain systems are waging a fight for business, which is very slack, even in their stores, regardless of the price concessions they are making; in fact, they are cutting down their overhead as much as possible. Take, for example, the National Tea, which conducts its own stores as well as the Piggly-Wiggly system. It has combined its advertising under one head. bined its advertising under one head. Heretofore they had separate advertise ments for tea stores and for Piggly Wiggly as well. The A. & P. closed up stores all over the city and rumors are afloat that the number closed up during the past six months numbered over 200. I am told that each store over 200. I am told that each score must do a volume of \$800 or over each week or it closes them up. In the past it allowed them to operate on the basis of even as close as one-half of the amount, so you can readily see that business in their line is as bad as it is with the independent grocer. Anbusiness in their line is as bad as it is with the independent grocer. Another concern which conducts a number of stores on the South side of Chicago was forced into bankruptcy last month, and another on the "Big Three" (A. & P., National Tea Co., and Consumers Co.) took over an old line store (man who owned three stores for years) and is conducting them on a service basis." This movement is being watched very closely to see if a chain can operate a delivery-charge-system store as well as cash and carry. After watching it very closely here

After watching it very closely here in Chicago for the past three years, I feel that the chains will never put the real independent grocer out of business. When I say the real grocer, I refer to the one who is up to the minute; who watches the general trend of conditions very closely; who keeps his store well lighted and is not for the properties of the conditions who keeps his store well lighted and is not for the contractions. keeps his store well lighted and is not afraid to be courteous; who keeps his store clean, items priced, goods well displayed, for goods well displayed and cleverly priced are half sold. When I say cleverly priced, I do not mean the price cut so deep that the grocer is giving them away, but priced along with other leaders. I have one store in mind just now which does more business than any five about him. This man has his goods well displayed and tickets on everything, with a few well man has his goods well displayed and tickets on everything, with a few well priced leaders every few days. His windows are always well trimmed, with items priced on them for his leaders for the following few days, doing this so systematically that three chain stores within 200 feet of his store do not bother him at all. This man sold his stock and took a trip to Europe. During his absence his successor conducted the store on only one-half the volume the original party had. When the original owner returned to Chicago he looked him up and sold the place the original owner returned to Chicago he looked him up and sold the place back to him. This party at once followed the methods which originally made the store successful and at once the store picked up and was back as formerly. This proved what it means to follow successful methods.

Another thing I find that so many grocers do. I f they advertise an article at a cut price and sell some of that article to a customer who, in turn, walks out without the purchase of anything else, a remark is passed to the customer concerning it. This is what hurts and many times drives the

what hurts and many times drives the customer away from the independent man, for the customer is trained to-day to "shop" and that he will do,

hence the little the grocer might lose with a few leaders must be charged up to the advertising account, take that loss as such, the same as the big chains do when they cut on a big ad-

The study of retailing to-day is big.
I enjoy it. Although selling to them
I am only partly interested as before,
but I still like to look into the different problems as they arise among my
trade to discuss them for our mutual
interests. In this way we have cair.

interests. In this way we both gain.
Guess I have covered more ground,
Mr. Stowe, than I had planned to when
I started to write regarding the chains. If there is any data you would like to secure further, advise me and I will undertake to secure it for you, as I am acquainted with a few people who are in a position to give me informa-tion like that.

A. C. Hanson.

Items From Michigan's Cloverland. Sault Ste. Marie, Feb. 28—The Soo was a chilly place on Friday night when the thermometer registered 30 below zero, but the hustling village of Pickford, twenty-four miles South of

below zero, but the hustling village of Pickford, twenty-four miles South of here, went us ten degrees better with a report of 40 below zero. A stiff breeze put much of the automobile traffic out of business, with the exception of the wrecker cars, which were kept on the job all day, gathering cars from all parts of the city.

The A. & P. Tea Co. is installing an up-to-date meat market in one of its Ashmun street stores. The work is being done under the supervision of E. M. Bogart, district manager from Grand Rapids. It expects to install another meat market in its St. Ignace store. The market here will be in charge of Roy Baker, while the grocery will continue in charge of Bert Imeson.

The grocery store of C. O. Brown, on South Ashmun street, was robbed of a large amount of cigarettes, hams and about \$5 from the cash register. The thief has since been caught and most of the stolen goods returned, due

The thief has since been caught and most of the stolen goods returned, due to the efficient work of our police de-

Nothing prompts the feeling of brotherly love among the owners of a business like a satisfactory monthly

profit.

The Civic and Commercial Association will again participate in the Upper Peninsula booth at the May Outdoor Life Show at Chicago. Other cities taking part in the exhibit are Hancock, taking part in the exhibit are Hancock, Houghton, Ontonagon, Ironwood, Escanaba and Manistique. The local association will pay part of the cost of the exhibit and will provide for the distribution of thousands of Sault Ste. Marie advertising pamphlets.

Rudyard is starting in on winter sports this year. On Sunday the Athletic Club puts on its ski, dog and horse races. Prizes will be awarded for all events and a successful meeting is expected.

expected.

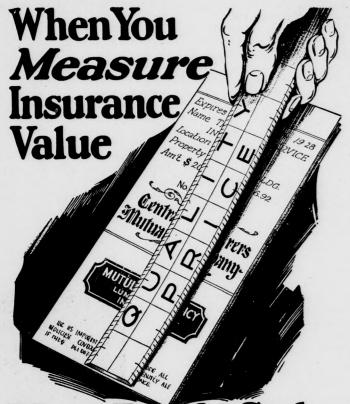
Home cooking often sounds better

Roy Sims has opened a new service station at 135 East Portage avenue. He has a welding outfit in connection.

He has a welding outfit in connection. The Soo hikers were entertained on Sunday by William Maxwell at his summer cottage at the Shallows with a chicken dinner. The trip was made by auto to the pumping station, where the party encamped and made the two miles on the river on snowshoes. A good time was had by all. The next hike will be to Robert Cowan's summer home on Sugar Island next Sunday. George Bailey, the official guide, will lead the hikers through the Canadian Soo en route, where several Canadians will join the party.

Rowland France succeeds Roy Baker as manager of the meat department of

Rowland France succeeds Roy Baker as manager of the meat department of the Lock City Mercantile Co. on East Spruce street. Mr. France is an expert meat cutter, having held a position with the Parker-Webb Co., at Detroit. He is a brother to C. France, in charge of the meat department for A. H. Eddy. William G. Tapert.



Use Both Sides of the Rule.

Whenever you buy anything, be it merchandise or service, you and every other shrewd merchant measure the value of your purchase, first by quality and second by price-or perhaps price may sometimes come first. How do you buy your insurance?

Insurance is not worth buying at all, unless it is 100% quality when the crisis comes. It is only sound judgment therefore to put quality first when you measure the insurance that you buy. Then, satisfied with the quality, use the other side of the rule and measure it by price.

Central policies offer quality insurance protection, backed by ample resources and a reputation for fair adjustments and prompt settlement for honest losses. In figuring cost, Central premiums are based on normal rates, but the actual cost is reduced by 30% through dividends returned to policy-holders. That's why the careful buyer, using both sides of the rule, usually invests in Central insurance.

> Write for further information as to the quality and cost of Central protection.

A Triendly Company

Manufacturers Mutual Insurance Company of Van Wert. Ohio.

FIRE, AUTOMOBILE AND TORNADO INSURANCE FOR SELECT RISKS

MEN OF MARK.

Earl H. Dickey, Local Manager Mich. Bell Telephone Co.

Alert, forceful, self reliant must be this man whose portrait appears on this page, if the portrait be a likeness which speaks of his character, and in this case it does. It is a 'speaking likeness." So appears the man when you meet him anywhere and under any circumstances. Those characteristics alone are sufficient to account for a considerable success in life, but when added to them are resourcefulness and genuine mental ability you have the qualities which characterize the typical young American business man of this twentieth century.

It is the kind of a man who is quick to grasp opportunities or if opportunities do not present themselves to go and hunt them up. He pursues fortune until he overtakes her. A failure does not discourage him, a rebuff does not tame his ambition, hard work does not weary him. He pushes straight ahead, except that he has sense enough to go around obstacles which cannot be surmounted or thrust aside, although he prefers the latter course to any evasion of difficulty.

The picture also shows a man companionable, who makes friends, who remembers his acquaintances, who is quick to do a favor and to perform those little acts of courtesy and kindness which cement friendships.

This is the kind of man who does not need inherited wealth as the basis of his fortune. He may never be a millionaire or he may achieve such a position, according as fortune hinders or helps, but he cannot be entirely thwarted in his ambition and will make a place for himself in the world of business activity.

Earl H. Dickey was born in Washington, Vermont, July 11, 1890. His antecedents were originally Scotch and Irish on his father's side and English on his mother's side, but his immediate ancestors were Yankee for several generations. His father was a carpenter by occupation. When he was three years old the family moved to East Barre, where Earl attended the public schools, completing his preliminary education at the Barre high school, from which he graduated on the academic course. In order to accumulate a fund sufficient to take him through college, he taught school three years at Websterville, Vt. Vacations, Saturdays and holidays he devoted to assisting his father at carpenter work. He spent three years at Clark University, Worcester, Mass., teaching nights in the evening schools of that city. He received the A. B. degree, specializing in English.

On graduating from college he came to Detroit (1917) and connected himself with the Michigan Bell Telephone Co. as a student. He was so proficient in this work that a year later he was placed in charge of the Edgewood-Hickory district, which serves Indian Village and Grosse Point. A year later he was promoted to take charge of the main district in Detroit. In 1923 he was again promoted to the management of the Grand Rapids office, where he has made many friends by reason of his thorough knowledge of the business, his unfailing good nature and his diplomatic handling of the patrons of the company.

Mr. Dickey was married Oct. 27, 1919, to Miss Lilla M. Cooper, of Detroit. They have two boys-Robert, seven and a half, and Richard, six. They reside in their own home at 1058 Benjamin avenue.

Mr. Dickey has only three local connections-outside of his business-Trinity Methodist church, Malta Lodge, F. & A. M., and the Grand Rapids Exchange Club. He is a Past President of the latter organization. He comes naturally by his religious training, a great grandfather having been pastor of the Freewill Baptist church at Barre, Vt.

Will Our Rural Schools Ever Come Back? March 6—"One child

Grandville, kiled and thirty-five injured when train crashes bus.'

This is the latest news from the seat of war. The killings go on from day to day during the school year and everybody seems satisfied that such everybody seems satisfied that such things are unavoidable under the law of chances. We never heard of the like under the old school system, where small children attended the rural schools and came home safely at night.

How long will the parents of this ation submit to the slaughter of their offspring in order to cater to a high-hatted school regime which never had a scintilla of proof that it had be-come necessary to destroy rural schools in order to build up large central schools in the city and big villages? Is it sensible to suppose that a child

the little ones to ride miles across country among strangers that they may learn the most simple beginnings of an education.

The rural school was an institution as old as the Republic, as much a necessity as is the daily food for the growth of the young child.

It does seem as though the numer-ous accidents, if we may call them such, which bring mourning into the homes of fathers and mothers of the land ought to convince these parents of the sadly mistaken methods of our present educational system, and give them courage to rise in their might and bring back the old order.

I read somewhere not long ago of a rmer who refused to send his two small children by bus to a distant town for school. The nearby rural building had been razed to comply with the new order, and so the father thought to try and start them at home. However, the law stepped in and sent the parent to jail for his temerity in defying the school regulations.

And this in free America, a country of which we are all justly proud, despite the fact that it boasts the most despotical school system under the

despotical school system under the shine of the sun.

We have many unjust, unrighteous enactments in this land, among them we may mention compulsory vaccination and compulsory attendance in central schools.

Our best colleges are in many re-

Our best colleges are in many respects schools of dissipation. Cigarette smoking and wine drinking are more frequently learned within the shadow of college walls than elsewhere. We are progressing so rapidly that

when anyone mentions some past me hod of doing things that one is laughed at and denominated an old fogy. Better that than a corpse under

fogy. Better that than a corpse under the wheels of a school bus. The people are supposed to rule in this country, and it does seem as if there would come a change in our methods of teaching that will be of benefit and far more safe for our little

ones in the home nest.

This is the day of rapid transit, which may be all right for adults who are capable of looking after their bodily sa'ety, but to thrust little children into the path of danger without sufficient excuse seems little short of murder.

Not all rural schools have been abandoned, and it ought to be a nucleus a ound which those that have been cast into the discard may be brought back. A child from tot to brought back. A child from tot to teenage should be under the care and tutelage of its parents. The idea of sending such ones to city schools across country by bus lines is one very The idea of repulsive to the better sense of the human heart.

It is certainly time to call a halt to the outrageous methods pursued by which the whole countryside is made to bow in submission to a very tyrannical city school system which is not working out to the betterment of the rights generation. rising generation.

progress that depends upon its success through the extirpation of America's rural schools is not one to be advised for a single moment. Why America's fural schools is not one of the be advised for a single moment. Why anyone should seek its demolition is unapparent to the best educated and clear-brained citizenship of our country.

How long must the slaughter of the How long must the slaughter of the innocents go on before our people will get their eyes open to the real situation and take hold of the matter with a firm hand, determined to right the wrongs which have been daily growing for several years last past?

The country school has been maligned and trodden in the mire, but it ought not to take many more such

it ought not to take many more such accidents as mentioned above to bring the better class of our people to their senses, and cause a square turnabout where our schools are concerned. Old Timer.

Count only on luck and you'll be counted out.



Earl H. Dickey.

nombe

Mr. Dickey owns up to but one hobby-trout fishing. He knows every trout stream in Vermont and the Lower Peninsula of Michigan and has also spent one season on the Taquamenon river in the Upper Peninsula.

Mr. Dickey attributes his success to hard work, to loyalty to his employer and to the ability to reach and maintain a happy medium in all controversies which arise in his dealings with his company and his customers and all dealings between his company and its patrons. This faculty is a rare one possessed by altogether too few men in the public utility field-and is largely responsible for the personal popularity Mr. Dickey enjoys to-day among the business men of the city of his adoption.

of five must be carted off to a distant central school in order to learn the primary part of an education? The parents of small children are paying dear for the experience and a revolt cannot be far off. Back to the rural school system should be the slogan which is of far more importance than all the political questions of the hour.

It was a sorry day for America when the college professor got in his work of abolishing primary country schools and concentrated everything within the walls of a costly temple of learning

When the mother of that child above slain by the detestable system of concentrated schools, stands by the bier of her dead little one, can she help sobbing out her dispraise of this latest method of education?

Thousands of little ones are sacrificed every year on the altar of this new method of education which compels

A good salesman always sees Your side of the story



ID you ever stop to think that a good salesman is actually a partner in your business? By a good salesman we mean one who considers his selling job only half done when he has your signature on the dotted line. A good salesman thinks far beyond the business you give him today. He looks upon today's order as only a step in a long period of mutually

pleasant and profitable relations stretching into the future. For this reason he makes selling suggestions which he honestly believes will prove profitable to you. He sells you only the kinds and quantities of his products which he feels confident will best build up your business. In short, he sees your side of the story.

And so, when a Procter & Gamble salesman shows you his advertising material or offers to set up a floor, counter or window display in your store, remember this: he is working for your interests quite as much as his own.

You may purchase any of the products listed below with the assurance that the Procter & Gamble salesman will do his part toward helping you move them from your shelves into the homes of your customers:

IVORY SOAP

CHIPSO

CAMY SOAP

IVORY FLAKES

LAVA SOAP

GUEST IVORY

OXYDOL

CRISCO

P and G THE WHITE NAPHTHA SOAP

STAR NAPHTHA WASHING POWDER

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.

Larger Duties For the Scarf.

Scarfs are now included as part of the costume in several styles of dress. They are made in the same mater al as the frocks and attached to form the neck trimming, while sometimes appearing as a separate item. Daytime scarfs are smaller and ess pretentious than those worn last spring. The sports scarf is made of zephyr-weight wool in many chic and lovely weaves. Squares of soft taffeta rather larger than formerly are fringed at two sides, the selvedge edge being left at the other sides. The silk in these squares is one of the novelties, having a twill somewhat like the old-fashioned surah, which has a beautiful sheen but is very

Many of the squares are made in plain colors, both dark and light, and some are in ombre effect and of two-tone "shot" silks. The Deauville scarf is out in a new style. Squares are printed in graceful flowers or in bold modernistic patterns. A scarf of brightly tinted pussy-willow or Japanse silk on which a scroll design is sharply etched in black is exceedingly effective and is particularly smart in white and black

Some of the latest in this style of scarfs are finished all around the edge with a band of silk or voile in a contrasting color, or in black to match the pattern. The whole idea is most decorative and the scarfs will meet the need of a finishing touch in the simply tailored sports suits and frocks in plain colors for spring and summer.

Scarfs for evening are more fashionable than ever before and are now shown in the finest and most diaphanous gauzes, laces and chiffons. The new tinted laces are as sheer as cobwebs, some having a glint of metal in the pattern. Metallic gauze of the lightest weight, ombre-tinted chiffon and painted chiffon are among the novelties that will be seen with the new evening growns.

An evening shawl that may be copied with little worry as to cutting or finishing has just come from Paris. It needs only a huge square of metallic cloth and some very fine chiffon matching its dominant color. The chiffon is cut into strips about ten inches wide, and these are sewn together, or, better, hemstitched to prevent any ugly edges from rave ing. Then both sides are hemmed or finished with a picot edge. The chiffon is then gathered very finely to hold the fullness in place and attached to three sides of the metallic square. The side left without this chiffon ruffle is folded diagonally, so that the corner serves as a collar when it forms a wrap. The shawl is caught about the figure and held in place by

The knitted scarfs are unusua'ly pretty and are especially fashionable this season, notwithstanding their home-made look. They are in shape

the arms.

and size like the muffler and sports scarf of last year, and are shown in a great variety of colors, usually in light shades and sometimes with stripes, in other colors across the ends.

—N. Y. Times.

Kangaroo and Caf Used.

Kangaroo and embossed calf are both featured in a new line of spring sport coats. These skins are made up in short jackets with and without sleeves, as well as in three-quarter and full-length coats. The colors are confined to black, white and several beige shades. Linings are prints, polka dots and plaid taffetas, with some plain The kangaroo models show new stitching in narrow border effects on fronts, collars and cuffs, as we'l as separate motifs and all-over stitching simulating American broadtail. The embossed calf coats are trimmed with flat braid in matching or contrasting colors. The short jackets wholesale at \$35 a piece and the coats at \$65 each.

Differ on Jewelry Trend.

At the moment, opinions seem to differ on the new trends in novelty jewelry. Some domestic designers claim that silver and gold plated items in modernistic styles will continue to 'ead throughout the spring and early summer. Many of the importers, on the other hand, believe that the vogue started for stone jewelry by Chanel last season will continue, but in different mediums. For instance, one important house is about to feature a complete line of flesh pink coral, which has been sponsored by Molyneux in combination with pearls and either gold or silver. Other firms are showing pearls with lapis, jade and colored crystals. Antique effects are noted in the new co lections.

Wrought Iron Lamps Selling.

Considerable sampling of wrought iron pieces for home decoration has been done by the stores. Reorders have developed in a fair way, with increasing consumer favor indicated. Outstanding in the merchandise are modernistic floor lamps and ferneries. The lamp stands are hand forged and are being bought in a variety of base and cross arm designs. The polish steel finish is favored, although there are several painted finishes also being offered. The ferneries are equipped with natural or stencil patterned copper bowls. These are priced to retail from \$2.50 to \$8, while the retail level for the lamps runs up to \$18.

Better Orders For Oriental Rugs.

Business in Oriental rugs thus far this year has shaped up better than for the same period in 1927, according to importers. Buyers have placed fair advance orders and there is said to be less tendency to ask for rugs on memorandum, a development which brought much complaint last year. Many stores, it was added, are again showing interest in unwashed rugs. The stimulating factor is the lower retail price at which such rugs can be sold. The price trend in Persian rugs continues strong. Quotations on Chinese and Turkish rugs reflect the heavy imports made.

Affiliated with

The Michigan Retail Dry Goods Association

An Association of Leading Merchants in the State

THE GRAND RAPIDS MERCHANTS MUTUAL FIRE INSURANCE COMPANY

320 Houseman Bldg.

Grand Rapids, Mich.

FINNISH MUTUAL FIRE INSURANCE COMPANY

Calumet, Michigan

Organized for Mutual Benefit
Insures Select Mercantile, Church, School and Dwelling Risks
Issues Michigan Standard Policy
Charges Michigan Standard Rates

Saved Members 40 to 68% for 33 Years

No Membership Fee Charged

For Further Information Address

FINNISH MUTUAL FIRE INSURANCE CO.

CALUMET, MICHIGAN

Every business is distinguished by the character of its service.



We are proud of our record of helpfulness.

GRAND RAPIDS TRUST CO.

Grand Rapids, Michigan

SHOE MARKET

The Wrong Way To Sell Shoes.

The two managers of shoe stores in Akron, Ohio, who have taken a prominent part in the Akron Retail Shoe Dealers' Association, which is affiliated with the Akron Chamber of Commerce, put on a ludicrous as well as interesting stunt at the annual convention of the Ohio Valley Retail Shoe Dealers' Association, held at Columbus recently.

The stunt was put on during the first day's session by Jack Hicks, manager of the Bostonian Shoe Store, and C. M. Brownfield, manager of the Weil Shoe Shop. The managers are both wide-awake men who were troubled by the apparent indifference shown by their clerks in waiting on the trade. Efforts to bring them out of their shell of indifference were unavailing, and it was suggested that the Akron Retailers' Association have a dinner at which the clerks were invited.

In order to enliven the occasion as well as to instruct the clerks, Messrs. Hicks and Brownfield put on the stunt entitled, "The Wrong Way to Sell Shoes." This consisted of an actual scene in a shoe store, where Mr. Brownfield took the part of the customer and Mr. Hicks the part of the salesman.

The stage was set with a chair, fitting stool and a number of pairs of shoes in boxes. Brownfield entered the store while the clerk was reading the paper. Throwing the paper aside with apparent disgust, Hicks enquired, "What do you want here?" Brownfield replied, "I would like to buy a pair of shoes."

"What size do you wear?" is the retort of the clerk while the customer attempted to search his mind for the size. Finally he said, "Size 9½-A."

"You don't wear that size, or at least we haven't got that size, and you will have to wear something else," was the salesman's reply. adding further, "Do you want brown or black shoes?" and still further, "Do you want these high shoes that you have been wearing?" Receiving an affirmative reply to the last question, the salesman busied himself to find a pair of high shoes which would come near fitting, but failing, tried to force a pair of low shoes on the customer. Also not having size 91/2-A, he tried other sizes, such as 10-B and C and others, and in each instance tried to force the In the conversation he knocked all of the competitors in the town, which in this case were well known retailers over the state, several of which were past presidents of the as-

The customer became wearied of the talk and vain attempts to fit him and wanted to leave. The clerk even did not assist in placing his shoes on his foot. In leaving, the customer said, "Where can I get service in this town?" and the clerk replied, "The service you are looking for cannot be given in this store as long as I am the clerk. You ask too much.

The skit was well enacted and brought down the house. The moral was to arouse the merchants attend-

ing the convention to the realization that they must be on their toes constantly watching their clerks that they give service and always be courteous to the public. The lesson was so plainly illustrated that many of the retailers vowed that they would have a similar sketch put on by their local organizations for the benefit of their salesmen.

What Holds the Customer?

What holds the customers of a shoe store? Not the advertising, nor the window displays, nor the stock arrangement, nor the location. Those things may bring business, but they are not what make occasional customers into well pleased and continuous customers. Satisfactory prices and satisfying merchandise help, but the big factor in holding patronage is the treatment the customers receive at the hands of the man on the floor. The sales people are the most importanat factor. People buy their shoes year after year from one man because they like the way that man handles the transaction. They may, conceivably, secure equally satisfactory footwear at another store, but they cannot secure the services of that one man anywhere

Novel Appeal To Youngsters.

Kids are hard on shoes, and some day, parents the world over will erect a monument to the man who invents a comfortable shoe of cast-iron construction. Meanwhile, a boot shop in Denver makes capital of the fact.

Every season, usually two weeks after the start of school, it awards the prize of a pair of brand new footwear to the youngster in its locality whose shoes have managed the longest to withstand the rigors of a summer's play. The shoes of the winner of course must have been purchased from the store, and for this purpose all the footwear sold in the children's department are marked in indelible ink with the date of the sale.

Know Your Stock.

Some shoe salesmen become peevish when customers persist in asking them questions about the stock which they cannot answer. It would seem that the customer would be the one who should get peevish. What shoe man would not be irritated in a jewelry store where every question as to the quality of the merchandise and the guarantee upon it was met with the statement, "I'll ask the boss." Of course the salesman should ask for information he does not possess, but he ought to posess enough of it to take care of all but the most exceptional queries. A very little "I'll ask the boss" talk is plenty.

Allegan Baker Headed For Home. Glendale. Calif., March 1—I am leaving here to-day for dear old Michigan. Will drive back by way of El Paso and Dallas, Memphis, Indianapolis and South Bend. We have enjoyed a very pleasant winter here in this Southland with its flowers, fruit and climate charm.

Other things considered, Michigan for me. Better chances for making a living or prospering in business.

Weldon Smith.

ON STATE OF THE PROPERTY OF TH

FOR 'The original patrol' YOUR PROTECTION

SARLES

MERCHANTS' POLICE and

and
INSPECTION SERVICE
The Original Patrol in Uniform.
Under Police Supervision.

401 Michigan Trust Bldg.
PHONES—4-8528, if no response 8-681;
Associated With
UNITED DETECTIVE AGENCY

Expert Chemical Service
Products Analyzed and Duplicated
Process Developed and Improved
Consultation and Research

The Industrial Laboratories, Inc. 127 Commerce Ave. Phone 65497 Grand Rapids, Mich.

TER MOLEN & HART

GLUE POTS for FACTORY USE

Foster Stevens Tin Shop,
59 Commerce Ave.
GRAND RAPIDS, MICHIGAN

Ship By Associated Truck

GRAND RAPIDS, LANSING and DETROIT.

Every Load Insured. Phone 55505

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Business Address:

433 Kelsey Office Building, GRAND RAPIDS, MICHIGAN

Phone 61366

JOHN L. LYNCH SALES CO.

SPECIAL SALE EXPERTS

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

Postma Biscuit Co

QUALITY
RUSKS and COOKIES

Grand Rapids, Mich.

PANAMA HATS

Genuine Montecristi — Best Made. Imported direct from Ecuador by the undersigned. Prices, \$12, \$15, \$18 and \$20.

\$18 and \$20. ALLAN KELSEY, Lakeview, Mich.

CUSTOM MADE SHIRTS

New Styles, New Prices

KELLY SHIRT CO. 39-43 Michigan, N.W., Grand Rapids

MARTIN DOWD & COMPANY

Audits-Systems-Tax Service

Grand Rapids National Bank Bldg.

Grand Rapids,

Michigan



NEW

"The Legionnaire"

A full grain calfskin young man's blucher oxford with nickel eyelets, built over a new last. Widths C and D

In Stock \$3.45

Style 953—Medium Tan Style 954—Black

Manufactured and fully guaranteed by

Herold-Bertsch Shoe Co. Grand Rapids, Mich.

Manufacturers of Quality Footwear since 1892.

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.
First Vice-President — Hans Johnson.
Muskegon.
Second Vice-President—A. J. Faunce,
Harbor Springs.
Secretary—Paul Gezon, Wyoming Park.
Treasurer—F. H. Albrecht, Detroit.

Why Advertise a Cut Price Line?

"Is it good policy to buy a quantity of a certain line of goods, cut the price some and concentrate advertising on this line?"

This, you see, is Question No. 6 of the enquirer I have been quoting the past two weeks, this being the final portion of the review. You will recall that sales are indicated at around \$30,000 and that a hint is given that \$25 per month is invested in advertising. Inasmuch as \$25 per month is \$300 a year, we have here a ratio of 1 per cent. on sales devoted to advertising; and 1 per cent. is about twice what is conservatively assumed to be proper for a retail grocer. Perhaps I should say that 1 per cent. is the extreme outside limit allowable for a continuous policy of advertising in any conservatively planned business.

So far, then, there has been every indication that this enquirer was following advertising on the basis of building business; that his idea was to carry a suitable advertising investment as a continuous policy. Such, I sincerely hope, is his idea and that he will permit nothing to sidetrack his intention: for that is the true way to get returns out of the advertising invest-

But if the reasoning is sound so far, we must not permit ourselves to put the major pressure on cut prices. We must think of anything like cut prices or even price-concessions as incidental. To build business, we must emphasize what our customers can get for their money rather than how little money they may be asked to pay us.

Assume, if you will, "a certain line of goods;" but why not let your thoughts then dwell on the fine line, perhaps of canned goods, that you already have in stock, on which you have specialized for years?

Assume that said line is composed of fruits and vegetables grown in the Northeast regions, where seasons are short, growth intensive and rapid, flavor snappy and keen with the zest of the cool country, and fiber virtually absent from the tender cellular structure. Why, here is a line to make anybody's mouth water just to think of it-and the description applies to the fruits of that section as fully as it applies to the peas.

You have that line in stock, full assortment. Your best customers know it, specify it, depend on you to supply it to them. What you want, therefore, is more customers who are similarly sold on the character of that line-do you not?

Further, the customers you now have who have eaten that line for 'several seasons, what have they paid you for their supplies? You know: they have paid your regular prices. And if you will reflect on this fact, you will see that without thinking it out, you have been working on the same lines that the Packard car people work on in

selling their \$2,500 to \$5,000 machine in competition with plenty of cars priced at \$500.

Both of you have been selling goods on a profit-basis. Now utilize your advertising, even as they do, to sell more goods on the same basis. That is how you can make your advertising pay.

Answering other enquiries of yours, I have indicated that price is a proper part of advertising. It is. It is a part as in the case of Packard, who says: "\$2295 f. o. b. factory." It is a part as in the case of Buick when it prints: "Price \$1495 f. o. b. factory." And your price belongs in your advertising just where it comes in with Packard and Buick-at the end, after all descriptive matter, as the clincher and final word to round out your sales argument. Price is a vital element in any sale; but you can get the correct slant on it if you will think that it is to advertising what the heart is to your own body. You'd never think of trying to live without your heart, yet it does only one-fifth of the work needful to keep you as a going machine.

One of the master advertisers among grocers was Finley Acker, Philadelphia. I am not ashamed to acknowledge that I imitated his ways in my own work. Every week he had many specials; but those were selected from goods he controlled. Each week he made a concession in price on one or two items, running the line in rotation. Here is how price was worked in his advertising-and in mine:

> Berryessa Yellow Peaches Regular 20c

18c per can; \$2 per doz. \$3.90 per case This Week

Good quality-ripe; well processed Not highest grade, but California fruit much above standard.

Give general satisfaction. Cheap at the price.

Johnson's Magic Red Kidney Beans Regular 15c

2 cans, 25c; \$1.45 per doz. This Week If you've never tried Red Kidney Beans you have a palatable and nutritious vegetable seeking your acquaint-

And Magic is the very best of all. Can be eaten either hot or cold.

That is the prime way to utilize price to build trade on a paying basis. Remember that any line bought to cut is not a business builder. Go on that plan and you have to continue. A cut to-day is no use to-morrow. Another cut is then necessary to excite interest. But sales built on intrinsic merit of goods, on reliabily uniform character, on a stable grade, strengthen confidence in your goods in the minds of your customers and their neighbors. That way business is built, and business building is the primary mission of such advertising as you want to do.

Bargains come into all advertising. They are useful to spice up grocery advertising. But, first, their benefit to your business is indirect-not profitable in themselves. Second, you will always have plenty of such material without seeking it specially. And when you find such stuff in your store,

(Continued on page 31)

Don't Say Bread

HOLSUM

M.J.DARK & SONS

GRAND RAPIDS, MICHIGAN

Direct carload receivers of

UNIFRUIT BANANAS SUNKIST ~ FANCY NAVEL ORANGES

and all Seasonable Fruit and Vegetables

Always Sell

LILY WHITE FLOUR

Also our high quality specialties

Rowena Yes Ma'am Graham

Rowena Pancake Flour Rowena Buckwheat Compound Rowena Golden G. Meal

Rowena Whole Wheat Flour

Satisfaction guaranteed or money refunded.

VALLEY CITY MILLING CO.

Grand Rapids, Mich.

GRAND RAPIDS PAPER BOX Co.

Manufacturers of
SET UP and FOLDING PAPER BOXES

RAPIDS MICHIGAN

KEEP THESE SALES AIDS WORKING FOR YOU ALL THE TIME.

The Fleischmann Transparency on your door or window will bring many passersby into your store for Yeast-for-Health—giving you an opportunity to sell them all the groceries they need.

And the Fleischmann Package Display on your shelves will act as a silent reminder for you at the time of sale-when many groceries are forgotten.

> FLEISCHMANN'S YEAST Service

MEAT DEALER

Liver Products.

Liver has been proved to be a valuable food for people in all walks of life, young as well as old, because of its vitamin content and its high quality protein; also because it is rich in iron, and the iron is readily assimilable. All meat, organs and glands contain iron in varying amounts.

Recent experiments at the Institute of Animal Nutrition at the Pennsylvania State College have shown that pork and lamb have about half as much iron as spinach and whole egg, while beef and veal have but slightly less than whole egg and about two-thirds as much as spinach. On the other hand, veal kindney and beef heart and brain contain about twice as much iron as the muscle meats of these animals. Beef liver was shown to contain about as much iron as egg yolk, while beef spleen and beef kidney were shown to contain one and one-half and two times as much iron, respectively, as does egg yolk. One, of course, doesn't care to eat liver every day and besides it is rather expensive now, although a short time ago it was comparatively cheap. In addition to the various ways in which liver is usually served, there are several kinds of liver sausages and pastes available on the market at all seasons of the year. Liverpaste is usually packed in various size tins; 4 ounce tins seem to be the most popular size. We import some of this liver paste from Europe, principally from Scandinavian countries. Liver sausage makes a tasty and wholesome addition to our liver supply. Liver sausage, or liverwurst, the Germans call it, is made in several different ways, although the ingredients are practically the same in the various kinds. The difference is mainly in the manner of packing and finishing. All liver sausage is cooked, but some is smoked and some is not. The unsmoked is known in the trade as fresh liverwurst and the other as smoked liverwurst. This product is also put up in pans. These prepared liver products make an excellent supply of liver available at all times. Of course, in order to make this sausage it is necessary to use other ingredients in addition to liver. These added products are usually spices, pork fat, and jelly made from pork, all of which are wholesome and nutritious. This product makes a tasty filler for sandwiches. There are a number of ways in which liver sausage may be used to advantage which will be explained more fully at an early date.

Improvement in General Meat Quality.

As the season advances less low qualitied steer beef is found on the market. This is due to the method of feeding and it is found that grass-fed animals are in the minority and that most of the supply shows results of dry feed, including grain. The bulk of the National supply will be found to give good satisfaction on the table and few complaints should be received with respect to cuts from carcasses which were placed on the market while young and in good flesh. While the supply of strictly long-fed steers is much low-

er than a year ago, this fact should not seriously affect the average housewife for the next few months. There will be a supply of choice and prime beef for those who are willing to pay somewhat higher prices than the average for it, but quantities with tenderness, flavor and palatability reasonably closely approaching the highest quality will be found readily available. The official grade known as good is what a large number of retail shops handle, although few of the better shops do not handle choice beef also, to some extent at least. For those who wish to take advantage of lower prices there is a liberal supply of medium steer beef, a great deal of which is well up in the grade and approaching the next higher grade, good. The supply of prime steer beef is growing less, with general improvement in quality and in a great many shops none of it is handled. Some shops handle some of the lower qualitied beef to be boned out and used as lower priced chopped beef or for boiling and stewing cuts. This should not be taken to mean that high class shops use low qualitied beef for the purposes named. In many cases highest qualitied beef is used for socalled hamburger and for stewing and boiling, and, as a matter of fact, higher quality will be found to possess its inherent characteristics no matter what use it is put to. On the other hand, meat cooked by means of slow, moist heat is very likely to be tender and this will be found to be true even when not of highest quality. Chopped meat from Medium steers, or even from cows, may be found reasonably satisfactory, though not so delicious as that from higher quality. Price is very important to many and they are likely to be influenced by what the products cost as long as they know the meat is healthful and good in other ways.

Hides, Pelts and Furs.

IIIdes, I cits and I'm	.
Green, No. 1	16
Green, No. 2	
Cured, No. 1	
Cured, No. 2	
Calfskin, Green No. 1	
Colfelin Green No. 2	1914
Calfskin, Green, No. 2 Calfskin, Cured. No. 1	29
Calfskin, Cured, No. 2	201/2
Caliskin, Cured, No. 2	2072 C 00
Horse, No. 1	0.00
Horse, No. 1	5.00
Pelts.	
Lambs	50@1.25
Shearlings	25@1.00
Tallow.	
Prime	07
No. 1	07
No. 2	06
Wool.	
Unwashed, medium	@22
Unwashed, medium	(000
Unwashed, rejects	(020
Unwashed, fine	@30
Fox.	
No. 1 Large	\$15.00
No. 1 Medium	12.00
No. 1 Small	10.00
	0.00
Skunk.	
No. 1	\$2.00
No. 2	
No. 3	1.00
No. 4	

Culman Bros., grocers, Traverse City: "We have found that the Michigan Tradesman has been a help to us in more ways than one. We read it from cover to cover and find there are many interesting items. We have been a subscriber for a number of years and now we can't get along without it."

Now that the average man has been located it would no doubt be quite a task to find the perfect man.

SCHUST'S LINE MEANS—

More Sales
Bigger Turnover
Larger Profits, and
Satisfied Customers



This Display Increases Sales

THE SCHUST COMPANY

"ALL OVER MICHIGAN"

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VINKEMULDER COMPANY Grand Rapids, Michigan

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

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GRAND RAPIDS

Grand Rapids National Bank Building Phone 4212 Detroit 2056 Buhl Building

MR. STOWE Says: We are on the square.

So will you after you have used our Collection Service.

Only one small service charge. No extra commissions, Attorneys fees, Listing fees or any other extras.

References: Any Bank or Chamber of Commerce of Battle Creek, Mich., or this paper, or the Michigan Retail Dry Goods Association.

Merchants' Creditors Association of U. S.

Suite 304 Ward Building, Battle Creek, Michigan

For your protection we are bonded by the Fidelity & Casualty Company of New York City.

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MIRRORS—ART GLASS—DRESSER TOPS—AUTOMOBILE—SHOW CASE GLASS
All Kinds of Glass for Building Purposes

501-511 Ionia Avenue., S. W.

Grand Rapids, Michigan

HARDWARE

Michigan Retail Hardware Association.
President—Herman Dignan, Owosso.
Vice-Pres.—Warren A. Slack, Bad Axe.
Secretary—A. J. Scott, Marine City.
Treasurer—Wiliam Moore, Detroit.

Encourage the Store Spirit Among Your Salespeople.

Right now, the wide-awake hardware dealer is on the lookout for methods whereby he may ensure a bigger and better spring business. New ideas in advertising and window display and improved arrangements inside the store are eagerly sought. But one opportunity for better results is perhaps overlooked in many hardware

That is the encouragement of a better spirit on the part of the salespeople.

The success of any store, great or small, depends to a very large extent upon its selling staff. The merchant who can enlist a force of enthusiastic helpers, as keenly interested as himself in the success of the business, is safely on the high road to success. The perfunctory clerk, who regards the store as merely the source of his livelihood and whose constant plaint is "I'm doing all that I'm paid for," is a familiar figure. It is an important part of successful hardware merchandising to interest such a clerk in his daily work and show him that his daily service behind the counter means more to him than a mere wage.

But lecturing the clerk, or scolding him, or theorizing to him, won't get him interested in the business. It is not what you tell a clerk, or even what you do for him, that counts, so much as what you can get him to do for himself. To persuade the clerk that his interests are identical with yours, you must first show an interest in him. The shrewd hardware dealer can do a great deal to develop a healthy esprit de corps; that this is the fact is shown by the experience of larger stores whose methods can be readily adapted to a business of any size.

Modern merchandising presupposes, for the salespeople, healthful and pleasant surroundings. The modern store must be clean and bright. Employers have long since discovered that the clerk who works under favorable conditions in regard to ventilation, heating and lighting secures better results for the store than the clerk who is compelled to work under unfavorable conditions.

Presupposing favorable conditions of labor, and the payment of fair wages there are many up-to-date ideas which even the small store can utilize to advantage to stimulate the interest and enthusiasm of its salespeople. I have in mind a general store in a town of about 12,000 people which, for such a small place, has been quite fertile in ideas of this nature. The business is one which has been built up from small beginnings. Less than twenty years ago it was the smallest dry goods business in town. Now it is by far the largest business of any kind. Good management and liberal advertising have been important factors in this growth; but a consistent feature in the store methods has been the intelligent encouragement of the selling staff. Fven in the early days when only two

or three clerks were employed, the head of the business worked hand-inhand with his salespeople, consulted them, and, by inviting suggestions of all kinds, intimated his firm belief that they had as keen an interest as he in the growth and development of the business.

Staff conferences have from the very outset been an important feature. Instead of the head of the business issuing ex parte orders which must be carried out to the letter, he has invariably called his salespeople into consultation with him on important matters of policy. In the early days he talked over the business with the entire staff: latterly there have been departmental consultations, and consultations of the chief with the heads of the various departments. As in most large stores, the salespeople are often in closer touch with customers, their views and their demands, than is the head of the business; and they can furnish information that proves useful in guiding the buying policy of the store.

In more recent years there has been a social organization of this staff. Memship in the store association is purely voluntary, but, as a matter of course, the organization has come to include practically the entire selling staff. The objects of this association are various. It has its social side, its business side and its financial side. The membership provides a fund which enables each member of the staff to take an annual trip to some important wholesale and manufacturing center, there to study business or manufacturing methods. At the monthly meetings of the association these delegates give concise written reports upon their observations; and these are discussed by the members. The store contributes liberally to the travel fund.

These monthly meetings have their social side. Social gatherings have, indeed, been for years a feature of the sales organization of this particular They have been held at irregular intervals, generally to celebrate some event of importance. The birthday of the proprietor, or of some department head, or the promotion or departure of some member of the staff, would usually be signalized by an informal lunch or an oyster supper. The opening of a new wing to the store woud call for a more elaborate banquet. At these functions the management kept carefully in the background. As with the store association, the sales people were given a free hand to run things to suit themselves. "This affair is yours," was usually the advice of the management. "Make what you like of it." And, given a free hand, the salespeople would put themselves energetically and enthusiastically to work, and make the event a veritable

The weakness and partial failure of a good many attempts to encourage a store spirit lies, unquestionably, in the fact that the directing hand of the management has been too evident. In this instance, however, the rule has been to let the staff initiate things. For example, the suggestion of a regularly organized association came from one of the sales people to the management. "That ought to be a good idea," com-

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Show cases, wall cases, restaurant supplies, scales, cash registers, and

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N. FREEMAN, Mgr.

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

THE BEST THREE

AMSTERDAM BROOMS PRIZE White Swan Gold Bond

AMSTERDAM BROOM COMPANY

41-55 Brookside Avenue

Amsterdam, N. Y

mented the proprietor. "Go ahead and see what the others think." Many stores would give a great deal of time toward securing a staff organization, which, in this case, was put together largely through the efforts of the salespeople themselves.

The receptive attitude of the management toward suggestions of all kinds has from the outset been very helpful in developing interest and initiative on the part of the salespeople. Such suggestions must be handled tactfully. In many cases they are worthless, but to bluntly say so is inadvisable. Here the proprietor was adept at modifying an impracticable suggestion, or turning an idea into a new and better channel. Indeed, the clerk who came forward personally and showed interest by proffering some half-baked idea could always count on an inspiring talk from "the chief," full of interested enquiries as to his progress, his experiences with customers, and his individual doubts, fears, failings and difficulties. Yet the chief, in giving this advice, had the inestimable advantage that the first move came, not from him, but from the clerk. On the other hand, the chief was quick to adopt a good idea, and quick also to praise the individual who suggested it.

The annual store picnic has been for years an interesting event in the life of this store. The store is closed for the afternoon; the entire staff takes part in a motor trip to some convenient pleasure resort, where a programe of games is pulled off, with a lunch, provided by the ladies of the staff. Here, as elsewhere throughout the staff events, the management of the store keeps in the background, leaving the salespeople to run the affair to suit themselves.

A more recent development in this store has been the clerks' annual benefit sale. This serves to stimulate business at what is usually a quiet time of the year. The sale lasts from two to three weeks. Each clerk receives a small commission upon his or her individual sales during the benefit period. The clerks are provided with printed cards or circular letters explaining the purpose of the sale. These they sign and mail to or distribute among customers personally known to them. Naturally, they do a great deal of personal soliciting also, the result being marked stimulus to business. The competitive spirit to which this sale gives a marked impetus continues far beyond the time limits of the sale; in fact, it has a permanent influence on the selling methods of the staff. A number of years ago this form of sale was varied by the introduction of a competition between the various departments, a reward being offered for the largest percentage of gain in any single department within a given time.

The question has long been debated and debatable whether a store should feature the individuality of its salespeople, or whether that individuality should be quite obliterated. In this particular instance the policy of the management is to play up the individual salesman or saleswoman for all he or she is worth. Against such a policy it is often urged: "If we advertise Smith, first thing we know he'll be getting a better job somewhere else,

and our own advertising will, as a result, be pulling business away from us.' The management of this particular store has, however, thought it worth while to take the chance. As a matter of fact, this store has been remarkably successful in holding its salespeople. The average man or woman, particularly when young, appreciates recognition and enjoys a chance to shine; the featuring of the salesman's name in an advertisement shows him that, even if he is only a cog in a sizeable machine, his work is due to receive its share of public recognition. Here, the management has been willing to share the glory of business success with the individual; and the result has shown that the individual appreciates it.

Methods are justified by their results; and in this instance the store can show, in return for this sedulous encouragement of the store spirit, a steady and decided business growth.

But these ideas were not put into force all at once; they were adopted gradually. No cut and dried plan for stimulating esprit de corps is so good as that which comes into being as an outgrowth of experiment and experience. To suddenly fire into the midst of an ordinary perfunctory store staff a whole broadside of modern ideas for stimulating interest would merely plunge the organization into confusion. It is better, in initiating ideas of this sort, to go slowly, taking up one at a time, and adapting it to the carefully studied needs of the particular organization with which you have to deal. The store plans referred to are

adaptable to any hardware store, large or small. With a big city hardware store, quite often departmentized and carrying a large personnel, the plan employed by this small-town dry goods store could probably be adopted in toto. With a small town hardware store, many of the ideas are not necessary. As a rule, the smaller the store, the more natural it is for the salespeople to work in unison. Yet you occasionally find small stores where a staff of only three or four, working

in a limited spaace, are, so far as store spirit is concerned, thousands of miles

The rather elaborate methods employed by this particular store can be modified to suit any circumstance. Thus, where a sales staff of 75 has a full-fledged picnic, a staff of four or five can secure just as good results from a motor car or motor boat outing. The ground work of the idea is in all cases identical.

First, the management must be receptive toward suggestions from individual members of the staff and treat all suggestions tactfully, no matter how impractical. Second, the proprietor should hold frequent staff conferences to talk over sales plans for the immediate future. No clerk is so immature that the most experienced merchant can't learn something from him. At the very least the merchant will learn something of the difficulties and handicaps which beset the immature clerk; and even that knowledge Victor Lauriston. is worth while.

What Makes a Good Store?



The Customer Says:

"Naturally I want to get just as much for my money as I can. Not only in merchandise value, but in service.

"There is no excuse for continued mistakes, carelessness or indifference to a customer's needs. I have stopped trading at more than one store because of slow service and delay in getting change.

"I like to trade with people who are up-to-date, who do business in a systematic way and upon whom you can depend for service and merchandise. Printed receipts from stores mean something to me and I like to trade at stores which give them.

"It is the courteous, systematic merchant and clerk whom I like to trade with."



The Clerk Says:

"To me a good store is one that gives a man credit for what he does. I'm willing to take the blame for my own mistakes but I want to know, too, that I'm getting credit for whatever good work I do.

"I've worked in some stores where nobody ever checked up on how much you sold. I've worked in other stores where the owner knew at any time of the day exactly how much each clerk had sold. He took the record from his cash register.

"If I ever own a store, every clerk is going to know that he will be judged and paid on his own individual work. I'm going to have a cash register system that will protect every cent and that will stop mistakes."



The Merchant Says:

"A good store must make a profit for its owner. Not just a salary, but a profit over and above expenses. You cannot have such a store without good salespeople, without good merchandise or without good service.

"Today I would not think of operating a store without the very best cash register system that I could get. I want to know how much each clerk sells, which lines are profitable and which are not, and other important facts. I want to be sure that my system gives absolute protection against loss through temptation.

"I want all of this information and protection quickly and without having to do a lot of detail work. Through experience I have found that there is just one way to get it—that is with an up-todate National Cash Register.

The National Cash Register Company
A. J. CRON, Sales Agent

66 Ottawa Ave., N. W.

Grand Rapids, Mich.

HOTEL DEPARTMENT

Country Needs More Equitable Plan

Country Needs More Equitable Plan of Taxation.

Los Angeles, March 2—One of the attractive features of Los Angeles, which is commented upon by nearly everyone, is its magnificent street lighting system. At almost every community center one finds an artistic effect carried out which is made possible by ornamental posts bearing arcs of great brilliancy, which not only adds to the convenience of passers by, but to the convenience of passers by, but also conduces to their added safety against accidents and possible hold-ups. Every new sub-division, as soon as it is opened, is illuminated by street

lights, thus insuring that "pioneers' the territory need not traverse dark

thoroughfares.

The fact that Los Angeles is probably one of the best lighted cities any-where, is quite largely on account of where, is dufte largely on account of her lighting system being a community owned and publicly operated utility, and while her administration expenses, on account of her newness, are heavy, income from her lighting and water sales help to keep down the tax-roll.

In wartime, and for several years thereafter, the need of the Government for great amounts of money annually for expenses resulted in the income tax being spread practically over all the population. Later, as this need was increasingly met from other sources, the income tax has become a class tax, from which the majority of citizenship

exempt.
Class legislation has ever been repugnant to the American people, and the income tax situation is fast becom-ing so to the citizens of the United States. The feeling also extends to the present practice of taxing certain in-dustries and freeing others from the

levy.

Therefore, it seems that the time is near at hand, for the serious considera-tion of some other plan which will raise money for Government expenses steadily, easily and fairly to all the population. To my notion, the only system which will meet all the future requirements will be a tax on sales. I know this topic has been under discussion to a more or less extent ever since the war, and even before that event, but with little or no practical resulting demonstration of what may be accomplished by a sales tax may be observed by the workings of the gasoline taxes being collected by most of the states, a mercantile sales tax in Pennsylvania and the general application of the principle in the Philippines and many provinces of Canada.

In all these instances it has proven simple and harmonious process, with little or no opposition, as might be said, the exceptions being where the said, the exceptions being where the gasoline levy was unmistakingly ex-cessive. In Michigan it was no burden worthy of mention, and was the greatest source of income ever devised there. I am told that here in California, a 3 cent tax brought in nearly eight millions of dollars during a period of three months, and the equaliza-tion board estimates that the income from that source during the coming year will be in excess of thirty millions. Nobody complains about this tax; it is applied in a systematic manner, is a gradual and easy burden, and is quite readily and easily manipulated. We, in Michigan, have secured about the same results as have been accomplished in California.

In Pennsylvania the mercantile tax is one mill on the dollar for retailers and one-half that amount for whole-salers. This law has been in force ever since 1899, hence it can reasonably be claimed that it has gotten far beyond the experimental stage. It is never thought of by the consuming public and produces approximately what a three-cent gasoline tax will do.

In the Philippines the sales tax has been in force for upwards of twenty years. Although all sales of soil products are ucts are exempted by its provisions, the law has been entirely satisfactory in its workings. The last report from the consular secretary was to the effect that it was considered "the most satisfactory, accurate, economical, productive and equitable of all forms of taxation."

In Canada the experience has been about the same. When a large delegation of Congressmen made a trip there some time ago, on the invitation of a New York newspaper man, to investigate this particular situation, the mayor of Ottawa paid high tribute to the law, both as to its fairness and the ease of its enforcement. Notwithstanding the fact that the party which standing the fact that the party which instituted the law, has since gone out of power, the statute has been per-petuated because of its usefulness and equitable character.

A large proportion, if not the whole, the present income tax law might better be replaced by a sales law. In any event no matter what taxation is placed on business, it is ultimately passed on to the public, hence, the public only is to be considered and this small and easily collectable levy, being paid only when a commodity changes hands, seems to me the easiest solution of a very puzzling question. Of course any application of such a proposition would be subject to abuses, the same 7 that of collecting on gasoline, and that consideration enters into any publications. lic business conduct, but such defects might be easily remedied.

This subject was suggested to me because of its discussion at the annual picnic of the Canadian society of California, and borne out by the conversation with participants on that occasion. The Canadians are enthusiastic about it, and even Californians talk much about applying it to home affairs. It certainly savours of reasonableness.

The U. S. Supreme Court decides that wire tapping to secure evidence in prohibition cases is all right, but in the same breath decries its being emthe same breath decries its being employed for other purposes. Congress has bolstered up the Volstead proposition by adding to that act a "tusk" compelling the authorities to inject a deadly poison into all alcohol used for industrial purposes. industrial purposes. A sort of Lucretia Borgia propaganda, as it were. Now wouldn't it prove quite tragic if, in-stead of allowing the bootleggers to do the poisoning act, some of these Con-gressmen should pass out—but let's not mention it. It might disturb the

Los Angeles now has an ordinance requiring that each article of food peddled on the street, must be plainly marked on a conspicuous place with the name or trade-mark of the vendor. Mostly the articles referred to are the elusive doughnut, and the most conspicuous thing about a doughnut is the hole. How is it to be labeled?

It is now claimed that a Honoulu man has invented a ukulele that can be heard a half mile. From personal knowledge I know all about the common "garden variety" and I doubt very much if the residents over there wil register much enthusiasm over this particular innovation. Even a "uke" with a full mileage power would fail to register much enthusiasm over this particular innovation. Even a "uke" with a full mileage power would fail to cheer them. The average Honolulu youth is very much inclined to spend the "wee sma' hours" in serenading, and it looks to me as though some manufacturer of ear muffs might introduce such an article on the Island to tone down the acoustic effects.

Comes the announcement that it is one to draw a check for less than one dollar. Many will scoff at the idea that any such law exists, but I can Henry Smith FLORALCo., Inc.

> 52 Monroe Avenue **GRAND RAPIDS**

> > Phone 9-3281



Warm Friend Tavern Holland, Mich.

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

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"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.

HOTEL GARY



GARY'S NEW \$2,500,000 HOTEL
GARY, IND. HOLDEN OPERATED
COL. C. G. HOLDEN, President
C. L. HOLDEN, Treas. & Gen. Manager
One of the Fine Hotels of the Middle West.
400 ROOMS FROM \$2.00
Each room an outside room.
Circulating Ice Water and Every Modern
Convenience. Large, Light Sample Rooms,
Restaurant, Coffee Shop and Cafeteria
in connection, all at popular prices.

We will also operate the following Hotels: The Mills-Holden Hotel, Richmond, Ind., will open about May 1, 1928; Hotel Teel-ing, Harvey, Ill., will open about June 1, 1928. HOLDEN-GARY COMPANY.

OFFICE SUPPLY COMPANY GRAND RAPIDS, MICHIGAN

WESTERN HOTEL

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

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.

Wolverine Hotel

BOYNE CITY, MICHIGAN Fire Proof—60 rooms. THE LEAD-ING COMMERCIAL AND RESORT HOTEL. American Plan, \$4.00 and up; European Plan, \$1.50 and up. Open the year around.

HOTEL FAIRBAIRN

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 **KALAMAZOO**

Good Place To Tie To

Four Flags Hotel Niles, Michigan

80 Rooms-50 Baths 30 Rooms with Private Toilets TERENCE M. CONNELL, Mgr.

Occidental Hotel

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

HOTEL PHELPS

Good Beds - Good Eats GREENVILLE, MICH.

E. J. ANSTED, Prop. and Mgr.

HOTEL KERNS

ARGEST HOTEL IN LANSING 300 Rooms With or Without Bath Popular Priced Cafeteria in Con-nection. Rates \$1.50 up.

E. S. RICHARDSON, Proprietor

truthfully say that such a law does exist on the statutes of Michigan, al-though its enforcement of late years though its enforcement of late years has not been noticeable. This act was passed during lumber days to prevent so-cailed "checks" or "script" from being used as a general circulating redium, and it still remains a law. About as passe, however, as the fourteenth and fifteenth amendments to the Federal constitution.

And now issues forth the Chicago Federation of Music with a mandate to the effect that furnishing entertainment to radio listeners from "remote control," must cease forthwith that the rol," must cease forthwith; that the broadcasting stations must maintain suitable orchestras to produce this species of entertainment, and that at least ten musicians must be employed for this purpose. If some vigilance committee would send out an edict threatening to commit homicide upon the average radio musician, it would be equitable punishment, and the public could fall back on the sick tenors and the public that the purpose of the sick tenors and the public tenors and the public tenors are the tenors and the public tenors are the tenors and the public tenors are the public tenors. false alarm soubrettes with their "heart-breaking" and "lonesome" sob stuff. The phonograph record of to-day has the merit of perfection, which the ordinary orchestra cannot also the ordinary orchestra cannot claim, and the thinking public, which pays little or nothing for this species of entertainment ought to be willing to satisfy themselves with recorded music rather than that the broadcasters submit to this particular form of "hold-up."

Just the other day in the telegraph news we were regaled by the information that a dog ran down the track to stop an approaching train, and thereby saved his master's life. It certainly was interesting even if unbelievable. According to this fanciful tale, the master had been overcome by heart disease and lay with his head on the rail. His faithful pet realizing the peril, tore off, barking at the top of his lungs and flagged the oncoming train, reminding one of the species canine which usually bark at all passing trains, and the attention given ing trains, and the attention given same by operating employes. We mention it because this intelligent beast is entitled to the same sort of fiction which was accorded the famous animal which was accorded the famous animal who made the much heralded Nome serum dash. The Nome "hero" did not make the dash, and the canine "flagman" didn't flag the train. It is not to be disputed that most dogs possess marvelous intelligence, but it is not to be intelligence, but it is not the intelligence of reasoning. Endowing them with human intelligence is a pleasant pastime. It is a favorite game of that class of females who place the possession of dogs ahead of in-fantile humans, and whose "reasoning" powers are about on the same plane.

Recently the police heads of Los Angeles issued an edict to the effect that each patrolman must make at least that each patrolman must make at least three arrests each month or subject himself to discipline. This has worked a severe hardship on the habitual "rester" in Pershing Square, better known as the "home of the unburied dead." It has for a long time been the accepted forum for statesmen of every degree, and administrations have been formed and abolished with each daily return of Old Sol. I mention it here as a note of warning to the tourist from the East, who has made it a Mecca for "blackmailing." Frank S. Verbeck.

Five New Readers of the Tradesman.

The following new subscriptions have been received during the past

W. P. Williams, Grand Rapids. C. E. Burkett, Lansing. C. L. Frazer, Traverse City. Ralph Bickle, Traverse City. Sol. Cavitch, Traverse City.

Annual Meeting of Grand Rapids Council.

Grand Rapids, March 6—At the annual meeting of the United Commercial Travelers of America, held at the Council rooms in Rowe Hotel, Satur-Council rooms in Rowe Hotel, Saturday, March 3, the thirtieth anniversary of the birth of the Council was celebrated. In the year 1898, Council 131 was established in Grand Rapids, with a membership of thirteen. Two of those thirteen are still in Grand Rapids and setting a pace for the rest of us. A. W. Brown, of the Browning Hotel, and D. E. Keyes, are still very active in the Council and have had the satisfaction of seeing the local organization grow from the original number of thirteen to a number in excess of of thirteen to a number in excess of six hundred.

The annual banquet and ball is the The annual banquet and ball is the real social event of the year for the commercial travelers of Grand Rapids. This is always held on the first Saturday in March, and in the Pantlind Hotel ballroom. On last Saturday, 400 Councilors including their ladies gathered at this annual banquet and ball and it was truly a gorgeous affair. The dinner, which was excellent, was served with a speed and precision that was a marvel in itself. Hon. Chase S. Osborn, former Governor of Michigan, came more than a thousand miles (from Georgia) to address this audience, and he stated that he felt amply

repaid by the privilege of being with the commercial travelers of Grand Rapids, for an evening. Several hundred dollars' worth of samples were given to the guests, by the manufacturers of Grand Rapids and those who market their goods in Michigan. This was quite an innovation and Clarence J. Farley, general chairman of the banquet and ball, has made an enduring reputation for himself as a director of social affairs of a large

The Council is organized this year for service, realizing that as we serve we grow and prosper. The United we grow and prosper. The United Commercial Travelers have accomplished a great deal in having uniform and just rates established by transportation companies and hotels and have been influential in effecting certain legislation, which benefited the traveling man as well as all others who traveled. To do that effectively, we organize into committees, each committee responsible for a certain activity of the

The committees of Council No. 131 Legislative—Clarence J. Farley, W. K. Wilson, D. E. Keyes.

Transportation and Good Roads—
William S. Blinn

Transportation and Good Roads—William S. Riggs.
Hotel—Walter S. Lawton.
Floral—Allen F. Rockwell, J. H. Mann, W. D. Bosman.
Publicity—Harry A. Coleman, Roy H. Randall, Clarence Myers.
Entertainment—Mrs. Allen F. Rockwell, Mrs. Walter E. Lypps.
Grievance—Fred DeGraf, W. G. Bancroft, Gilbert H. Moore.
Building Fund—O. W. Stark, E. J. MacMillan, W. K. Wilson, Arthur Borden, J. H. Mann.
The officers for 1928 are as follows: Senior Counselor—Henry T. Koessel Past Counselor—Raymond W. Bentley.

Junior Counselor-Robert E. Groom Junior Counselor—Robert E. Groom
Sec'y-Treas—Allen F. Rockwell.
Conductor—A. Bosman.
Page—F. L. Kuehne.
Sentinel—L. L. Lozier.
Chaplain—R. W. Radcliffe.
The memorial service which will be held in April and announced later will be in charge of the past counselors.

held in April and announced later will be in charge of the past counselors, who will fill the following stations: Senior Counselor—Gilbert H. Moore Past 'Counselor—J. B. Wells. Junior Counselor—W. S. Lawton. Conductor—Perry E. Larrabee. Page—O. W. Stark. Sentinel—Fred H. DeGraf. Chaplair—E. I. MacMillan. L. L. Lozier.

YOU ARE CORDIALLY invited to visit the Beautiful New Hotel at the old location made famous by Eighty Years of Hostelry Service in Grand Rapids.

400 Rooms-400 Baths

Menus in English

MORTON HOTEL

ARTHUR A. FROST Manager



The Pantlind Hotel

The center of Social and Business Activities in Grand Rapids.

Strictly modern and fire - proof. Dining, Cafeteria and Buffet Lunch Rooms in connection.

750 rooms — Rates \$2.50 and up with bath.

Insure

in the

LEADING Michigan Company

Assets, January 1, 1928, \$929,000

An inquiry at the office of the Department of Insurance shows that 80% of the automobiles in Michigan are insured in a Michigan Company. The Citizens' company. The Citizens' Mutual Automobile Insurance Company leads in the number of automobiles insured. The company is now starting on its fourteenth season of success, having paid for claims over four and three-quarters million dollars. Service is convenient as the company has established agents and adjusters in every county of the

It will pay you to know the local agent or write

CITIZENS' MUTUAL **AUTOMOBILE** INSURANCE CO.

Howell, Michigan



CODY HOTEL

IN THE HEART OF THE CITY OF GRAND RAPIDS Division and Fulton

RATES

\$1.50 up without bath \$2.50 up with bath

CODY CAFETERIA IN CONNECTION

THE OLD HOME TOWN.

Pioneer Reminiscenses Which Center Around Greenville. Lansing, March 4—By

the Home Town I mean Greenville, Michigan. There was no town there, however, when I was born on Sec. 7 of the township of Eureka, two and one-half miles West of the present city of Greenville. My father, Henry Satterlee, was a pioneer settler in the township, taking his land from the Government in the fall of 1843 and moving to the land selected in the spring of 1845. I was born there two years later, or eighty-one years ago to-day. My earliest remembrance of the landscape was the scattering oak trees covering the gently rolling surface of the country. The land was easily cleared and there was not much difficulty in pre-paring the soil for the first crop of wheat or potatoes. Our first wheat hauled to Grand Rapids and sold for 50 cents per bushel, one-half the price in "store pay." The road trav-eled was via Courtland Center, sometimes via Bostwick Lake, but always crossing Grand River at Plainfield and going into Grand Rapids via Plainfield road and Canal street. In recent years I have been over the same road, but most of the country has lost its orig-inal beauty and the farms, from con-stant cropping with wheat or rye or beans, have lost most of their fertility. Many of the houses and barns are unpainted, some unoccupied. The last time I made the trip by auto with a friend and it took only one hour for the drive. In the old days it took two days for the round trip with the horse team and three or four days for the same trip with the ox team.

But I am getting away from my story. Where I live now people call me Mr. or Deacon or Professor, so I like to go back to the Old Home Town where some of the boys who are a few years younger than I still call me "Jim." It sounds good to me; so I go back on occasion to hear the familiar nickname and it warms the cockles of

my heart.

The old farm where I was born and lived for many years and the farm which I cleared for myself are now occupied by strangers. The original pioneers are all gone and but few of their descendants are left on the farms cleared by the fathers. As I pass the old homes and recall he faces and forms of the people who have lived there it brings back many a tender memory of by-gone days; memories of joys and sorrows, of failures and suc-cesses, such as fall to the lot of our

common humanity.

But as to the Old Home Town:
Greenville as a village was settled by
choice spirits: law abiding, public
spirited, intelligent and God fearing.
As it has developed into a small, progressive city, it has retained the character of its early days. It is proud of its schools and churches and of its business enterprises.

I must not bring this story to a close without speaking of a little section of the Old Home Town over in its Southwest corner which, by common consent, we call Forest Home. Nestled between the little clear water lakes, it is a lovely location for the final resting a lovely location for the final resting place of our dear ones. As I pass through its pathways and see the names on the markers, I am reminded of the first people I knew in my childhood, of those I knew in my early manhood and of many of those I have known in more recent years. They are manhood and of many of those I have known in more recent years. They are nearly all there. Most precious of all are the names of my father and mother and sister and the little boy who was my own flesh and blood, and more recently laid to rest my precious helpmeet who walked loyally with me along life's pathway for fifty-three years.

My journey has not brought me wealth in money or lands, but the loyal friends who have come to me and still remain are a benediction, and I wish for them that their loyalty to the Old Home Town will not diminish as the vears go on into eternity. For myself I can truly say this old world, wherever I have lived, has been a good place in which to sojourn for the four score years and one that have fallen to my James Satterlee.

Flint Grocers Organize Under Stress Circumstances.

Wyoming Park, March 6 — Last Tuesday we were called to Flint to the grocers and meat dealers organize an association.

ganize an association.

The following made the trip: President O. H. Bailey, John Affeldt, Jr., Elmer Van Antwerp, Orla Bailey, Jr., all of Lansing, and S. C. Van Der Ploeg, Horace Gezon and the Secretary, of Grand Rapids.

James Pardee was the chairman and the prime mover in getting the men together. It was a splendid meeting.

gether. It was a splendid meeting, with at least 200 present and the cause of it all was the fact that a wholesale baker who before had refused to sell to other than independent grocers has begun selling bread to the A. & P. Co. begun selling bread to the A. & F. Co.
This was sufficient to arouse the grocers to call a mass meeting and, after a short talk by each of the visitors, an organization was formed which will be known as the Genessee County Gro-cers and Meat Dealers' Association.

Officers are:
President—Willis Slager.
Vice-President—James Pardee.
Recording Secretary—Jacob Aldrich.
Financial Secretary—Ira Campbell.
Treasurer—H. Parker Hayner.
Directors—K. Hamady, Jay F. Sartor, H. Ingram, W. Scott, Lew Kelly and Charles Suley. The officers were chosen from among the smaller as well. Officers are:

chosen from among the smaller as well as the larger stores of Flint and I am

The dues were set and they agreed to join the State Association at once. They propose to send a large delegation to the Lansing convention April

Sometimes it is necessary to have a "bread woe" or other trouble to show the need of an association in a town. Anyway, they are going strong in Flint and, of course, we were happy to be of service. Who will be next? Paul Gezon,

Sec'y Retal Grocers and Meat Deal-Assn.

Hutch Got the Ten.
Grand Rapids, Feb. 28—Bill Chittenden was cashier at the Russell House in the days when all men were brave, all women fair and all checks on the level. All you had to do, as a amount, hand the slip to Bill and receive the dough. And if you had any personal standing you didn't need to bother with the pen and ink.

Hutch, a privileged consumer, asked Bill for a ten and Bill said, "Not until you get on the water wagon."

A few minutes later Bill was summoned to the Cadillac Square entrance of the bar and there was Hutch on the driver's seat of a night sprinkling wagon. He got the ten, but had to loosen up with a dollar to square the legitimate pilot of the cart.
W. R. Keasey.

Binder Twine.

Tying shocks of grain with binder twine became a custom after John Appleby, a Wisconsin citizen, discovered the method of tying a knot with binder twine used in an early day harvester. His method tied a knot as hard as any sailor could tie one. William Deering, who was making what was then called a March harvester, was the first to use the Appleby idea. Before that period, 1880, the self-binders bound the bundles of grain with wire,

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 lnch. Payment with order is required, as amounts are too small to open accounts.

FOR SALE—75 cases of extra fine quality Stringless Cut Beans in No. 2s. Mrs. Kephart, Woodside Farm, Gladwin, Mich.

FOR SALE—Up-to-date grocery store; also crockery, and china. Best location, Eastern Michigan, thirty-five miles from Detroit. Excellent business for someone. Owner ill and not able to be in store. Address No. 792, c/o Michigan Trades-

For Sale—Country home site, best location on Kalamazoo Ave., good garden and pasteurage. Sixtxeen or thirty-three acres. Near school, bus service. Electricity. Two miles south of limits. J. L. Davis, 70 Cutler St., Grand Rapids, Mich.

For Sale—Store building 24x40, two stories. Adapted to general merchandise. M. Nagelkirk, Moline, Mich. 794

Merchants Who Are Overstocked With Winter Merchandise! — Should Act at once! Get ready for spring! For satisfactory results and expert sales service, write W. G. Montgomery, 7409 Second Blvd., Detroit, Mich. 795

FOR SALE — Double store, six living

Blvd., Detroit, Mich. 795

FOR SALE — Double store, six living rooms. Location, six corner intersection, on car line. Suitable for any business. Present business, shoe retailer and repairer. Priced for quick sale. For particulars write F. Halamka, 1419 Douglas Ave., Racine, Wisconsin. 796

For Sale Or Exphange Clean stock

For Sale Or Exchange—Clean stock groceries, located main highway, northern city. \$5,000. Cash business, low overhead. Address No. 797, c/o Michigan

CASH For Your Merchandise! Will buy your entire stock or part of stock of shoes, dry goods, clothing, fur-nishings, 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

We have businesses for sale or trade all over Michigan. What are you looking for? Michigan Business Market, 75 Mar-ket Ave., Grand Rapids, Mich. 785

Business Openings—Money-making op-prtunities in twelve states. To buy or ell a business, write Chaffee's, 20 E. ackson, Chicago. 787

Jackson, Chicago.

FOR SALE OR TRADE—A good hardware stock in a town of 14,000. Good location. Fixtures and stock inventory \$7,000. Will sell for part payment, or exchange for good real estate. Good reason for wishing to discontinue business. Address No. 788 c/o Michigan Tradesman.

Tradesman. 788

GENERAL STORE — Old, established business located Climax, Mich. Stock, business and equipment for sale. Building, with dwelling connected can be bought or rented. Reason for sale, must settle estate. Write or inquire, T. E. Sinclair, Climax, Mich. 790

REDUCTION SALES—CLOSING OUT SALES—Dissolution of partnership sales, removal sales. Twenty years' experience. No men in my employ. Get my personal service for successful sale. Address W. A. Anning, 549 McAllister Ave., Waukegan, Ill. 781

gan, Ill.

For Sale—General store doing good business. Best located country store in county. Good reason for selling. Large store building, seven-room dwelling; all in fine condition. Very reasonable rent. Small amount of capital will make deal. New Haven Cash Store, Middleton, Mich.

Sand Lime Brick

Nothing as Durable Nothing as Fireproof Makes Structure Beautiful No Painting No Cost for Repairs Fire Proof Weather Proof Warm in Winter-Cool in Summer Brick is Everlasting

GRANDE BRICK CO. Grand Rapids. SAGINAW BRICK CO.

Saginaw.

I. Van Westenbrugge Grand Rapids - M Truck Service Central Western Michigan Muskegon DISTRIBUTOR lucoa CHEESE **KRAFT**《 "Best Foods" "Fanning's" Bread and Butter I Alpha Butter Horse Radish Saralee

Ge Bott's Kream FrydKaKes

OTHER SPECIALTIES

DECIDEDLY BETTER

Grand Rapids Cream Fried Cake Co. Grand Rapids, Mich.





Look for the Red Heart on the Can

LEE & CADY

Distributor



Breasting Hard Knocks.

Reading the history of inventors is like reading the story of storms and disasters, for a greater number of them suffered many ills, either of the body and mind, or financial. Many, however, won fame, fortune and the best of life.

A New Metal.

"Solium is the name of a new metal recently perfected. It can be made soft as lead or harder than steel, will retain its strength at white heat and withstands nitric acid fumes or superheated steam.

The Oldest Bond House in Western Michigan A.E.KUSTERER & Co. Investment Securities 303-307 Michigan Trust Building

A MICHIGAN CORPORATION

Capital and Surplus
More Than \$450,000

ARTHUR E. KUSTERER

GEO. L. O'BRIEN
Vice President

ROGER VERSEPUT, JR.
Sec'y and Treas.





A NEW IDEA

Something you and your customers have been wanting for years.

CAKE CANDIES

in a handy, sanitary and Transparent

10c PACKAGE A beautiful display on your

showcase

Put up only by NATIONAL CANDY CO., INC. PUTNAM FACTORY Grand Rapids, Michigan

"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 liet.

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 Cocoanut, Oil Cod Liver, Oil Cotton Seed, Oil Minerial, 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

WHOL	LOA	LE DRUG I	MCL	CORREIVI	
Prices qu	oted ar	nominal, based on	market	the day of issue.	
Acids		Cotton Seed 1 3	5@1 50	Belladonna	@1 44 @2 28
Boric (Powd.) - 12 Boric (Xtal) - 15	% 0 20 0 25	Cubebs 6 5 Eigeron 7 5 Eucalyptus 1 2	007 75	Benzoin Comp'd_	@2 40
Boric (Xtal) 15 Carbolic 38 Citric 53	Ø 44	Hemlock, pure 2 0	0002 25	Cantharadies	@2 16 @2 52
Muriatic 3	% 0 8 0 15	Juniper Wood _ 1 5	001 75	Capsicum	@2 28 @1 44
Muriatic	14 @ 25	Eucalyptus 1 2 Hemlock, pure 2 5 Juniper Berries_ 4 5 Juniper Wood _ 1 5 Lard, extra _ 1 5 Lard, No. 1 1 2 Lavender Flow_ 6 Lavender Gar'n_ Lemon 4 Linseed, boiled, bbl. Linseed, bild, less 8 Linseed, raw, less 8 Mustard, artifil. oz. Neatsfoot 1 Olive, pure 4 Olive, Malaga, yellow 2 8	5@1 65 25@1 40	Catechu	@2 16 @1 80
Tartaric 50	~ ·	Lavender Flow 6 6 Lavender Gar'n 8	00@6 25 35@1 20	Cubebs Digitalis	@2 76 @2 04
Ammonia		Lemon 4 0 Linseed, raw, bbl.	0 @4 25 @ 78	Gentian	@1 35 @2 28
Water, 26 deg 06 Water, 18 deg 05 Water, 14 deg 04	Ø 16	Linseed, boiled, bbl.	@ 81 8@1 01	Guaiac Guaiac, Ammon Iodine, Colorless_Iron, Clo Kino Myrrh	@2 04 @1 25
Water, 14 deg 04	140 11	Linseed, raw, less 8	5@ 98 @ 35	Iodine, Colorless_	@1 25 @1 50 @1 56
Carbonate 20 Chloride (Gran. 09	0 25	Neatsfoot 1	85@1 35 00@5 00	Kino	@1 44
Balsams		Olive, Malaga,	5 M 2 95	Myrrh	@1 80
Copaiba1	0001 25	Oliva Malaga		Opium, Camp.	Ø1 44
Copaiba 1 Fir (Canada) _ 2 Fir (Oregon) Peru 3 Tolu 2	65@1 00	green 2 8 Orange, Sweet _ 5 0	1005 25	Rhubarb	@1 92
Tolu2	00@3 25	Origanum, com'l 1	0001 20		
Barks		Origanum, pure. Origanum, com'l 1 Pennyroyal 3 Peppermint 5 Rose, pure 13 50 Rosemary Flows 1 Sandalwood E	50@5 70	Paints	
Cassia (ordinary)_ Cassia (Salgon)	250 30	Rose, pure 13 50 Rosemary Flows 1 2	1@14 00 25@1 50	Lead, red dry 13	14 @ 13 34
Cassia (Saigon) Sassafras (pw. 60c)	50 @ 60	Kosemary Flows 1 Sandelwood, E. I	0@10 75	Lead, red dry 13 Lead, white olr. 13 Lead, white oll. 13 Ochre, yellow bbl. Ochre, yellow less Red Venet'n Am. 3 Red Venet'n Eng. Putty	14 @ 13 % 14 @ 13 %
Sassafras (pw. 60c) Soap Cut (powd.) 35c	20@ 30	Sassafras, true 1 7	75 @2 0 0	Ochre, yellow bbl. Ochre, yellow less	30 6
		Spearmint 8	00@8 25	Red Venet'n Am. 3 Red Venet'n Eng.	40 8
Cubeb	@1 00	Tany 7	00@7 25	Putty Whiting, bbl.	50 8 0 41/4
Cubeb Fish Juniper Prickly Ash	@ 25	Turpentine, bbl	@ 67	Whiting 5 L. H. P. Prep. 2	140 J 90@3 C
Prickly Ash	@ 75	Wintergreen,	14@ 81	Rogers Prep 2	90@3 (
Extracts		leaf6 Wintergreen, sweet	0000 25		
Licorice, powd	600 65	birch 3 Wintergreen, art Worm Seed 5 Wormwood 15 00	00@3 25 75@1 00	Miscellaneou	8
Flowers		Worm Seed 5 : Wormwood 15 00	50@5 75 0@15 25	Alum	57@ 75 08@ 12
Arnica 1	75@1 85			Alum. powd. and	09@ 15
Chamomile (Ged.)	@ 40 @ 50	Potassium	25@ 40	Bismuth, Subni-	1500.10
Cuma		Bicarbonate Bichromate Bromide Bromide Bromide Chlorate, gran'd Chlorate, powd. or Xtal Iodide Prussiate, yellow Prussiate, yellow Prussiate, red Sulphate Roots Alkanet Blood, powdered Calamus Blecampane, pwd. Gentian, powd. Ginger, African, powdered Ginger, Jamaica	150 25	Borax xtal or	11/0 15
Acacia, 1st	50@ 5	Bromide	54@ 71	Cantharades, po. 1	5002 00
Acacia, 2nd Acacia, Sorts	45@ 50 20@ 25	Chlorate, gran'd Chlorate, powd.	23@ 30	Capsicum, pow'd	72 @2 82 50 @ 60
Acacia, Powdered	35@ 40	or Xtal	16@ 25 30@ 90	Carmine 7	00@7 50 35@ 40
Aloes (Cape Pow)	250 3	Iodide4	36@4 55	Chalk Prepared	500 55
Asafoetida	50@ 60	Prussiate, yellow	40@ 50	Chloroform	53@ 60
Camphor	75@1 00 85@ 90	Sulphate	35@ 40	Cocaine 12 8	5@13 50
Guaiac, pow'd	(y 8) (a) 9)			Corks, list, less_	40-10%
Kino	@1 2	Roots		Copperas, Powd.	40 10
Myrrh nowdered	@ 7	Alkanet Blood, powdered_	30@ 35 35@ 40	Cream Tartar	25@2 30 35 @ 45
Opium, powd. 19	65@19 9	Calamus Elecampane, pwd.	35@ 75 25@ 30	Cuttle bone	40 50 60 15
Shellac	65@ 80	Gentian, powd Ginger African.	20 30	Dover's Powder 4 Emery, All Nos.	00@4 50 10@ 15
Opium, gran. 19 Shellac Shellac Tragacanth, pow.	@1 7	powdered	30@ 35	Emery, All Nos. Emery, Powdered Epsom Salts, bbls. Epsom Salts, less 3	0 15
Tragacanth 2 Turpentine	00@2 3				
		powdered Goldenseal, pow.	@8 00 @6 00	Ergot, powdered - Flake, White	15@ 20
Insecticide	70	Licorice	35@ 40	Gelatine	800 90
Arsenic Blue Vitriol, bbl.	@073	Ipecae, powd Licorice Licorice, powd Orris, powdered_ Poke, powdered_ Rhubarb, powd Rosinwood, powd Serse parille Hond	20 Ø 30 30 Ø 40	Formaldehyde, lb. Gelatine Glassware, less 559 Glassware, full case	60%.
Blue Vitriol, bbl. Blue Vitriol, less Bordea. Mix Dry	12@ 2	Poke, powdered Rhubarb, powd	35 @ 40 @ 1 00	Glauber Saits, bbi.	0024
Hellebore, White	180 3		@ 40	Glue, Brown Blue, Brown Grd	20@ 30 16@ 22
Insect Powder Lead Arsenate Po.		ground	@1 10	Glue, White 27	74.0 35 250 35
Dry	08@ 2	Squills	35@ 40	Glycerine	24@ 45
Paris Green	24@ 4		20@ 25	Iodine6	45@7 00
Leaves		valerian, powd	9 1 0 0	Lead Acetate	200 30
	@1 0	Seeds		Glauber Saits less Glue, Brown Grd Glue, Whte Grd Glue, White grd. Glycerine Hope Iodine 6 Iodoform 8 Lead Acetate Mace Mace, powdered Menthol 7 Morphine 12 Nux Vomica 12	Ø1 60
Buchu, powdered Sage, Bulk	250 3	Anise powdered Bird, 1s	0 35	Morphine 12	83@13 98
Sage, % loose	0 4	Bird, 1s	350 40 130 17	Nux Vomica, pow.	15@ 25
Senna, Alex.	500 7 300 1	Caraway, Po30	25@ 30	Pepper, black, pow Pepper, White, pw.	50@ 60 65@ 75
Uva Ursi	200 1	Caraway, Po30 Cardamon 3 Coriander pow30	25@ 30	Pitch, Burgudry Quassia	200 25 120 15
Olla		Coriander pow30 Dill Fennell Flax, ground Foenugreek, pwd. Lobella, powd. Mustard, yellow Mustard, black. Poppy Quince Sabadilla	15 @ 20 35 @ 50	Morphine 12 : Nux Vomica Nux Vomica, pow. Pepper, black, pow Pepper, White, pw. Pitch, Burgudry Quassia Quinine, 5 oz. cans Rochelle Salts Sacharine 2 Sait Peter Seidlitz Mixture. Soap, green Soap mott cast. Soap, white castile	310 40
		Flax ground	70 15 70 15	Sacharine 2	60@2 75
Almonds, Bitter, Almonds, Bitter,	5007 7	Foenugreek, pwd.	150 25 80 15	Seidlitz Mixture_	300 40
artificial	3 0000 3 2	Lobelia, powd.	@1 60	Soap mott cast.	@ 25
Almonds, Sweet, Initation Amber, crude Amber, rectified Anise	1 50@1 8	Mustard, black	200 25		
imitation	0001 2	Quince1	25@1 50	Soap, white castile less, per bar Soda Ash Soda Bicarbonate Soda, Sal Spirits Camphor Sulphur, roll Sulphur, Subd Tamarinds Tartar Emetic Turpentine, Ven. Vanilla Elx, pure 1 Vanilla Elx, pure 2	01 44
Amber, rectified	1 50@1 7	Sabadilla 11	45@ 50 1½@ 18	Soda Ash Soda Bicarbonate	3@ 10 314@ 10
Anise	00@9 2	Worm, American Worm, Levant - 5	30 0 40 25 0 5 40	Soda, Sal 0	246 08
Anise Bergamont Cajeput Cassia Castor Cedar Leaf Citronella Cloves	1 50@1 7 3 00@3 2	5		Sulphur, roll	314 0 10
Castor	1 50@1 7	5 Tinctures		Tamarinds	200 25
Cloves	1 25 0 1 6	Aconite	@1 80	Tartar Emetic Turpentine, Ven.	700 75 500 75

GROCERY PRICE CURRENT

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

ADVANCED

DECLINED

Pork Loin Pork Butts

Qua	ker,	24, 1	12 oz	. cas	se 2	5
K			th.			7
1		A				
1		3	-		20	
1		A				
		-		1		

AX	LE	GREASE
lb.		

20,	1 1	U				
24,	3 1	b			. 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., do 2	70
Royal, 12 oz., doz 5	20
Royal, 5 lb31	20
Rocket, 16 oz., doz 1	25

K. C. Brand

Per cas	х
10c size, 4 doz 3 7	(
15c size, 4 doz 5 5	ŧ
20c size, 4 doz 7 2	I
25c size, 4 doz 9 2	į
50c size, 2 doz 8 8	ŧ
80c size, 1 doz 6 8	5
10 lb. size, 1/2 doz 6 7	
Freight prepaid to jobbin	
point on case goods.	Ī
Terms: 30 days net or 29	
cash discount if remittanc	e
reaches us within 10 day	
from date of invoice. Dro	D
shipments from factory	

BEECH-NUT BRANDS.



BLUING The Original Condensed

BREAKFAST FOODS

	reno	88 .				
Corn	Flak	ces.	No.	136	2	85
Corn	Flak	ces.	No.	124	2	85
Corn	Flak	es.	No.	102	2	00
Pep,	No.	224			2	70
Pep.	No.	202			2	00
Krum	bles.	No	. 42	1	2	70
Bran	Flak	ces.	No.	624	2	25
	TM - 1		BT-	609	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		
Post Toasties, 36s	2	85
Post Toasties, 248	2	85
Post's Bran, 24s	2	70

BROOMS

Jewell, doz 5	25
Standard Parlor, 23 lb. 8	25
Fancy Parlor, 23 lb 9	
Ex Fancy Parlor 25 lb. 9	
Ex. Fcy. Parlor 26 lb. 10	
Toy1	
Whick No 3 2	

BRUSHES

	S	CF	ub		
Solid	Back,	8	in.	 1	56
Solid	Back,	1	in.	 1	75
Point	ed End	s		 1	25

AMMONIA Arctic, 10 oz., 3 dz. cs. 3 76 Arctic, 16 oz., 2 dz. cs. 4 00 Arctic, 22 oz., 1 dz. cs. 3 00 Quaker, 24, 12 oz. case 2 50	Shaker
	No. 4-0 2 25 No. 20 3 00

BUTTER COLOR

Dandelion	 2	85

CANDI ES

Electric Light, 40	lbs. 12.1
Plumber, 40 lbs	12.8
l'araffine, 6s	141/2
l'araffine, 12s	141/2
Wicking	40
Tudor, 6s, per box	30

Apples, No. 10 _ 5 15@5 7 Apple Sauce, No. 10 8 00 20 Apricots, No. 3½ 3 40@3 8 Apricots, No. 10 8 50@11 8 Blackberries, No. 10 _ 7 5 Blueberries, No. 10 _ 12 5 Cherries, No. 2½ 4 0 Cherries, No. 2½ 4 0 Cherries, No. 10 _ 15 0 Loganberries, No. 10 8 5 Peaches, No. 2½ Mich 2 Peaches, No. 2½ Mich 2 Peaches, 10 3 5 Pineapple, 1 sli. 1 3 Pineapple, 2 sli. 2 4 Papple, 2 br. sl. 2 4 Papple, 2 br. sl. 2 4 Papple, 2½ Sli. 2 4 Papple, 2 br. sl. 2 5 Papple, 2 cru. 3 6 Pineapple, 10 cru. 3 5 Pears, No. 2½ 3 5 Raspberries, No. 2 blk 3 2 Raspb's Black, No. 10 _ 6 0 Strawb's, No. 10 _ 6 0 Strawb's, No. 10 _ 6 0 Strawb's, No. 10 _ 6 6	CANNED FRUIT	
Apricots, No. 3½ 2 4062 2 Apricots, No. 10 8 50611 8 Biackberries, No. 10 7 5 Blueberries, No. 10 12 5 Cherries, No. 2 3 2 Cherries, No. 2½ 4 0 Cherries, No. 10 15 0 Loganberries, No. 10 8 5 Peaches, No. 2 2 2 7 Peaches, No. 2 2 2 7 Peaches, No. 2½ Mich 2 2 Peaches, 2½ Cal. 2 25@2 6 Peaches, 10 3 5 Pineapple, 1 sli. 1 3 Pineapple, 2 sli. 2 4 P'apple, 2 br. sl. 2 2 P'apple, 2 br. sl. 2 2 P'apple, 2½ sli. 3 P'apple, 2½ sli. 3 Pears, No. 2 3 0 Pears, No. 2 3 0 Pears, No. 2½ 3 5 Raspberries, No. 2 blk 3 Raspb's Black, No. 10 15 0 Rhubarb, No. 10 6 0	Apples, No. 10 5 15@5	7
Apricots, No. 10 8 50@11 8 Blackberries, No. 10 7 5 Blueberries, No. 10 12 5 Cherries, No. 2. 3 2 Cherries, No. 2½ 4 0 Cherries, No. 10 15 0 Cherries, No. 10 15 0 Cherries, No. 10 8 5 Peaches, No. 2½ Mich 2 Peaches, No. 2½ Mich 2 Peaches, 10 3 5 Peaches, 10 3 5 Pineapple, 1 sli. 1 3 Pineapple, 2 sli. 2 4 P'apple, 2 br. sl. 2 2 P'apple, 2 br. sl. 2 2 P'apple, 2½ Sli. 2 4 P'apple, 2 br. sl. 2 2 P'apple, 2 br. sl. 2 2 P'apple, 2 br. sl. 2 2 P'apple, 2 cru. 2 6 Pineapple, 10 cru. 8 5 Pears, No. 2 2 Staspberries, No. 2 2 Staspbers, No. 2 2 Staspbers, No. 2 Staspbers, No. 10 11 5 Raspb's Black, No. 10 15 0 Rhubarb, No. 10 6 0 Rhubarb, No. 10 6 6	Apple Sauce, No. 10 8	0
Apricots, No. 10 8 50@11 8 Blackberries, No. 10 7 5 Blueberries, No. 10 12 5 Cherries, No. 2. 3 2 Cherries, No. 2½ 4 0 Cherries, No. 10 15 0 Cherries, No. 10 15 0 Cherries, No. 10 8 5 Peaches, No. 2½ Mich 2 Peaches, No. 2½ Mich 2 Peaches, 10 3 5 Peaches, 10 3 5 Pineapple, 1 sli. 1 3 Pineapple, 2 sli. 2 4 P'apple, 2 br. sl. 2 2 P'apple, 2 br. sl. 2 2 P'apple, 2½ Sli. 2 4 P'apple, 2 br. sl. 2 2 P'apple, 2 br. sl. 2 2 P'apple, 2 br. sl. 2 2 P'apple, 2 cru. 2 6 Pineapple, 10 cru. 8 5 Pears, No. 2 2 Staspberries, No. 2 2 Staspbers, No. 2 2 Staspbers, No. 2 Staspbers, No. 10 11 5 Raspb's Black, No. 10 15 0 Rhubarb, No. 10 6 0 Rhubarb, No. 10 6 6	Apricots, No. 214 3 40@2	9
Blackberries, No. 10 7 5 Blueberries, No. 10 12 5 Cherries, No. 2 3 2 Cherries, No. 2 4 3 2 Cherries, No. 10 15 0 Cherries, No. 10 15 0 Loganberries, No. 10 8 5 Peaches, No. 2 2 7 Peaches, No. 2 2 6 Peaches, 10 3 5 Pineapple, 1 sli. 1 3 Pineapple, 2 sli. 2 4 P'apple, 2 br. sl. 2 4 P'apple, 2 br. sl. 2 4 P'apple, 2 tru. 2 6 Pineapple, 10 cru. 8 5 Pears, No. 2 3 0 Pears, No. 2 3 3 Raspberries, No. 2 blk 3 Raspb's Red, No. 10 11 5 Raspb's Black, No. 10 15 00 Rhubarb, No. 10 6 0	Apricots, No. 10 8 50@11	
Blueberries, No. 10 12 5 Cherries, No. 2 3 2 Cherries, No. 2 3 2 Cherries, No. 10 15 0 Cherries, No. 10 15 0 2 2 7 Peaches, No. 2 2 7 Peaches, No. 2 2 7 Peaches, No. 2½ Mich 2 2 Peaches, 10 3 5 Pineapple, 1 sli. 1 3 Pineapple, 2 sli. 2 4 Papple, 2 br. sl. 2 2 P'apple, 2 br. sl. 3 0 Pears, No. 2 3 0 Pears, No. 2 3 0 Pears, No. 2 3 5 Raspberses, No. 2 2 3 6 Raspberses, No. 2 15 0 15 Raspb's Black, No. 10 15 0 0 Rhubarb, No. 10 6 0		
Cherries, No. 2 3 2 Cherries, No. 2½ 40 Cherries, No. 10 15 0 Cherries, No. 10 15 0 Loganberries, No. 10 8 5 Peaches, No. 2 2 7 Peaches, No. 2½ Mich 2 2 Peaches, 10 3 5 Pineapple, 1 sli. 1 3 Pineapple, 2 sli. 2 4 P'apple, 2 br. sl. 2 2 P'apple, 2½ rs. 2 2 P'apple, 2½ rs. 2 3 P'apple, 2½ rs. 3 4 P'apple, 2½ rs. 3 5 Pears, No. 2 2 3 0 Pears, No. 2 2 3 0 Pears, No. 2 2 3 6 Raspberries, No. 2 blk 3 2 Raspb's Red, No. 10 11 5 Rasp's Black, No. 10 15 0 Rhubarb, No. 10 6 0	Blueberries, No. 10 12	5
Cherries, No. 2½ 40 Cherries, No. 10 150 Loganberries, No. 10 85 Peaches, No. 2 27 Peaches, No. 2½ Mich 22 Peaches, 2½ Cal. 2 25@2 6 Peaches, 10 35 Pineapple, 1 sli. 1 3 Pineapple, 2 sli. 2 4 P'apple, 2 br. sl. 2 4 P'apple, 2 br. sl. 2 4 P'apple, 2 br. sl. 2 4 P'apple, 2 tr. sl. 2 4 P'apple, 2 cru. 2 6 Pineapple, 10 cru. 8 5 Pears, No. 2 3 0 Pears, No. 2½ 35 Raspberries, No. 2 blk 3 Raspb's Black, No. 10 15 00 Rhubarb, No. 10 6 0	Cherries, No. 2 3	2
Cherries, No. 10 15 0 Loganberries, No. 10 8 5 Peaches, No. 2 2 7 Peaches, No. 2½ Mich 2 Peaches, 10 25 26 26 Peaches, 2½ Cal. 2 25 26 26 Peaches, 10 3 5 Pineapple, 1 sli. 1 3 Pineapple, 2 sli. 2 4 P'apple, 2 br. sl. 2 2 P'apple, 2 br. sl. 2 2 P'apple, 2 br. sl. 2 2 P'apple, 2½, sli. 2 P'apple, 10 cru. 8 5 Pears, No. 2 2 30 Pears, No. 2½ 35 Raspberries, No. 2½ 35 Raspb's Red, No. 10 11 5 Raspb's Black, No. 10 6 00 Rhubarb, No. 10 6 6	Cherries, No. 21/2 4	0
Peaches, No. 2½ Mich 2 2 Peaches, 2½ Cal. 2 25@2 6 Peaches, 10 3 5 Pineapple, 1 sli. 1 3 Pineapple, 2 sli. 2 4 P'apple, 2 br. sl. 2 4 P'apple, 2 br. sl. 2 4 P'apple, 2 br. sl. 2 6 Pineapple, 10 cru. 8 5 Pears, No. 2 3 0 Pears, No. 2 3 0 Pears, No. 2 blk 3 2 Raspberles, No. 10 11 5 Raspb's Black, No. 10 15 0 Rhubarb, No. 10 6 0	Cherries, No. 10 15	0
Peaches, No. 2½ Mich 2 2 Peaches, 2½ Cal. 2 25@2 6 Peaches, 10 3 5 Pineapple, 1 sli. 1 3 Pineapple, 2 sli. 2 4 P'apple, 2 br. sl. 2 4 P'apple, 2 br. sl. 2 4 P'apple, 2 br. sl. 2 6 Pineapple, 10 cru. 8 5 Pears, No. 2 3 0 Pears, No. 2 3 0 Pears, No. 2 blk 3 2 Raspberles, No. 10 11 5 Raspb's Black, No. 10 15 0 Rhubarb, No. 10 6 0	Loganberries, No. 10 8	5
Peaches, No. 2½ Mich 2 2 Peaches, 2½ Cal. 2 25@2 6 Peaches, 10 3 5 Pineapple, 1 sli. 1 3 Pineapple, 2 sli. 2 4 P'apple, 2 br. sl. 2 4 P'apple, 2 br. sl. 2 4 P'apple, 2 br. sl. 2 6 Pineapple, 10 cru. 8 5 Pears, No. 2 3 0 Pears, No. 2 3 0 Pears, No. 2 blk 3 2 Raspberles, No. 10 11 5 Raspb's Black, No. 10 15 0 Rhubarb, No. 10 6 0	Peaches, No. 2 2	7
Peaches, 2½ Cal. 2 25@2 6 Peaches, 10	Peaches, No. 24 Mich 2	2
Peaches, 10 3 5 Pineapple, 1 sli. 1 3 Pineapple, 2 sli. 2 4 Papple, 2 br. sl. 2 2 Papple, 2 br. sl. 2 2 Papple, 2 br. sl. 2 2 Papple, 2 br. sl. 2 6 Pineapple, 10 cru. 8 5 Pears, No. 2 3 0 Pears, No. 2 3 3 Raspberries, No. 2 blk 3 2 Raspb's. Red, No. 10 11 5 Raspb's Black, No. 10 15 0 Rhubarb, No. 10 6 6	Peaches, 21/2 Cal. 2 25@2	6
Pineapple, 1 sli. 1 3 Pineapple, 2 sli. 2 4 P'apple, 2 br. sl. 2 2 P'apple, 2 br. sl. 2 2 P'apple, 2 br. sl. 2 4 P'apple, 2 br. sl. 3 6 P'apple, 2, cru. 5 Pineapple, 10 cru. 8 5 Pears, No. 2 3 0 Pears, No. 2 3 5 Raspberries, No. 2 blk 3 2 Raspb's. Red, No. 10 11 5 Rasp's Black, No. 10 15 0 Rhubarb, No. 10 6 0		
Pineapple, 2 sli. 2 4 P'apple, 2 br. sl. 2 2 P'apple, 2 br. sl. 2 4 P'apple, 2 br. sl. 2 4 P'apple, 2 cru. 2 6 Pineapple, 10 cru. 8 5 Pears, No. 2 30 Pears, No. 2½ 35 Raspberries, No. 2 blk 3 Raspb's Red, No. 10 11 5 Raspb's Black, No. 10 15 00 Rhubarb, No. 10 6 0	Pineapple, 1 sli 1	3
P'apple, 2 br. sl. 2 2 P'apple, 2 br. sl. 2 4 P'apple, 2 ½, sll. 2 9 P'apple, 2, cru. 2 6 Pineapple, 10 cru. 8 5 Pears, No. 2 2 3 0 Pears, No. 2 ½ 3 5 Raspberries, No. 2 blk 3 2 Raspb's. Red, No. 10 11 5 Rasp's Black, No. 10 15 0 Rhubarb, No. 10 6 0	Pineapple, 2 sli2	4
P'apple, 2 br. sl. 2 4 P'apple, 2½, sli. 3 9 P'apple, 2, cru. 2 6 Pineapple, 10 cru. 8 5 Pears, No. 2 3 0 Pears, No. 2½ 3 5 Raspberries, No. 2 blk 3 2 Raspb's. Red, No. 10 11 5 Rasp's Black, No. 10 15 0 Rhubarb, No. 10 6 0	P'apple, 2 br. sl 2	2
P'apple, 2½, 8li. 2 9 P'apple, 2, cru. 2 6 P'apple, 10 cru. 8 5 Pears, No. 2 3 0 Pears, No. 2½ 3 5 Raspberries, No. 2 blk 3 2 Raspb's. Red, No. 10 11 50 Raspb's Black, No. 10 15 00 Rhubarb, No. 10 6 0	P'annie 2 hr el 9	4
Papple, 2, cru. 26 Pineapple, 10 cru. 85 Pears, No. 2 30 Pears, No. 24 35 Raspberries, No. 2 blk 32 Raspb's. Red, No. 10 11 51 Raspb's Black, No. 10 15 00 Rhubarb, No. 10 6 00	P'apple, 21/2, ali 2	
Pineapple, 10 cru. 8 5 Pears, No. 2 3 0 Pears, No. 2½ 3 5 Raspberries, No. 2½ 15 Raspb's. Red, No. 10 11 5 Raspb's. Black, No. 10 5 00 Rhubarb, No. 10 6 0	Papple, 2, cru 2	6
Pears, No. 2 30 Pears, No. 2½ 35 Raspberries, No. 2 blk 32 Raspb's. Red, No. 10 11 50 Raspb's Black, No. 10 15 00 Rhubarb, No. 10 6 00	Pineapple, 10 cru. 8	5
Raspb's Black, No. 10 15 0 Rhubarb, No. 10 6 0	Pears, No. 2 3	0
Raspb's Black, No. 10 15 0 Rhubarb, No. 10 6 0	Pears, No. 244 3	5
Raspb's Red, No. 10 11 50 Raspb's Black, No. 10 15 00 Rhubarb, No. 10 6 00	Raspberries, No. 2 blk 8	2
Raspb's Black, No. 10 15 00 Rhubarb, No. 10 6 00	Raspb's, Red. No. 10 11	50
No. 10 15 00 Rhubarb, No. 10 6 00	Raspb's Black.	0,
Rhubarb, No. 10 6 0		0
Strawb S, 180. 2 3 25@4 7		
	Strawn S, 180. 2 3 25@4	4

CANNED FISH

Clam Ch'der, 10% oz.	1	- 2
Clam Ch., No. 3	3	-
Clam Ch., No. 3 Clams, Steamed, No. 1	2	0
Clams, Minced, No. 16	2	2
Finnan Haddie, 10 oz.	3	2
Clams, Minced, No. ½ Finnan Haddie, 10 oz. Clam Bouillon, 7 oz.	2	Ē
Chicken Haddie, No. 1	2	7
Fish Flakes, small	ī	2
Cod Fish Cake, 10 oz.	ī	2
Cove Oysters, 5 oz	•	17
Lobster No 16 Ster		6
Lobster, No. 4, Star Shrimp, 1, wet	-	ŀ
Sard's, 14 Oil, Key		i
Sardines, & Oil, k'less	5	â
Sardines, & Smoked	ě	7
Salumes, & Smoked	0	
Salmon, Warrens, 1/2s	0	1
Salmon, Red Alaska Salmon, Med. Alaska	3	1
Salmon, Pink Alaska	2	0
Sardines, Im. 14, ea. 10	0	Ľ
Sardines, Im., 1/2, ea.		2
Sardines, Cal 1 65@		
Tuna, ½ Blue Fin		
Tuna, 4s, Curtis, dos.	2	2
Tuna, 1/2, Curtis, doz.	4	0
Tuna, 1s, Curtis, doz.	7	0

CANNED MEAT

Bacon, Med. Beechnut Bacon, Lge. Beechnut	5	40
Beef, No. 1, Corned	8	10
Beef, No. 1, Roast	8	10
Beef, No. 21/2, Qua. sli.	1	50
Beef, 31/2 oz. Qua. sli.	2	10
Beef, No. 1, B'nut, sli.	4	50
Beefsteak & Onions, s		
Chili Con Ca., 1s		
Deviled Ham. 4s	2	20
Deviled Ham. 4s	3	60
Hamburg Steak &		
Onions, No. 1	3	15
Potted Beef, 4 oz	1	10
Potted Meat, 1/4 Libby	52	14
Potted Meat, 1/2 Libby		
Potted Meat, 1/2 Qua.		
Potted Ham, Gen. 14	1	85
Vienna Saus., No. 1/2		
Vienna Sausage, Qua.		
Veal Loaf, Medium	2	25

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

Baked Beans

CANNED VEGETABLES.

	-				-
		Aspar	agus.		
No.	1,	Green	tips		3
VO	216.	Larg	e Gre	en	4

W. Beans, cut 2 1 65@1 75
W. Beans, 10 7 50
Green Beans, 2s 1 65@2 25
Green Beans, 10s @7 50
L. Beans, 2 gr. 1 35@2 65
Lima Beans, 2s, Soaked 1 15
Red Kid, No. 2 1 25
Beets, No. 2, wh. 1 75@2 40
Beets, No. 2, cut 1 10@1 25
Beets, No. 3, cut 1 60
Corn, No. 2, stan 1 10
Corn, Ex. stan. No. 2 1 35
Corn, No. 2, Fan. 1 80@2 35
Corn, No. 10 8 00@10 75
Hominy, No .3 1 00@1 15
Okra, No. 2, whole 2 00
Okra, No. 2, cut 1 65
Dehydrated Veg. Soup 90
Dehydrated Potatoes, lb. 45
Mushrooms, Hotels 33
Mushrooms, Choice, 8 oz. 49
Mushrooms, Sur Extra 50
Peas, No. 2, E. J 1 65
Dana Na O CLEA

Peas, No. 2, E. J 1	65
Peas, No. 2, Sift,	
June 1	85
Peas, No. 2, Ex. Sift.	
E. J 2	25
Peas, Ex. Fine, French	
Pumpkin, No. 8 1 3501	
Pumpkin, No. 10 4 00@4	
Pimentos, 4. each 126	
Pimentoes, 1/2, each	
Sw't Potatoes, No. 21/2 2	25
Sauerkraut, No.3 1 35@1	
Succotash, No. 2 1 65@2	
Succotash, No. 2, glass 2	
Spinach, No. 11	20
Spnach, No. 2 1 60@1	90
Spinach, No. 3 2 25@2	50
Spiretch, No. 10_ 6 5007	00
Tomatoes, No. 2 1 20@1	30
Tomatoes, No. 3, 1 9002	25
Tomatoes, No. 10 6 00@7	50

CATSUP.

B-nut, small 1	9
Lily of Valley, 14 oz 2	2
Lily of Valley, 1/2 pint 1	6
Paramount, 24, 8s 1	3
Paramount, 24, 16s 2	2
Sniders, 8 oz 1	7
Sniders, 16 oz 2	
Quaker, 8 oz 1	2
Quaker, 10 oz1	
Quaker, 14 oz 1	
Quaker, Gallon Glass 12	0
Quaker, Gallon Tin 8	0

CHILI SAUCE

Snider, 16 oz	3	:
Snider, 8 oz	2	:
Lilly Valley, 8 oz	2	E
Lilly Valley, 14 os		1

OYSTER COCKTAIL Sniders, 16 oz. _____ 3 30 Sniders, 8 oz. ____ 3 30

CHEESE.

Roquefort Kraft, small items	
Kraft, American	
Chili, small tins	
Pimento, small tins	
Roquefort, sm. tins	
Camembert, sm. tins	
Wisconsin Daisies	
Longhorn	
Michigan Daisy	
Sap Sago	
Brick	

CHEWING GUM

	Black Jack	
Adams	Bloodberry	6
Adams	Dentyne	6
	Calif. Fruit	
Adams	Sen Sen	6

echnut Wintergreen_	G. J. Johnson's Brand
echnut Peppermint -	G. J. Johnson Cigar,
echnut Spearmint	10c 75
	Worden Grocer Co. Brand
ublemint 65	
ppermint, Wrigleys 65	Master Piece, 50 Tin_ 35
earmint, Wrgileys 65	Masterp'ce, 10, Perf. 70
cy Fruit 65	Masterp'ce, 10, Spec. 70
igley's P-K 65	Mas'p., 2 for 25, Apollo95
no 65	In Betweens, 5 for 25 37
aberry 65	Canadian Club 35
aberry 00	Little Tom 37
	Little Tom of
COCOA.	Tom Moore Monarch 75
oste's Dutch, 1 lb 8 50	Tom Moore Panetris 65
	T. Moore Longfellow 95 (
oste's Dutch, 1/2 lb. 4 50	Webster Cadillac 75 (
oste's Dutch, 1/4 lb. 2 35	Webster Knickbocker 95 (
oste's Dutch, 5 lb. 60	Webster Belmont 110 0
ocolate Apples 4 50	Webster St. Reges 125 0
stelles. No. 112 60	
stelles, 1/2 lb 6 60	Bering Apollos 95
ns De Cafe 3 00	Bering Palmitas 115 0
	Bering Diplomatica 115 0
oste's Bars, 1 doz. 2 00	Bering Delioses 120 (
ft Pastelles 2 15	Bering Favorita 135 (
b. Rose Tin Bon	Bering Albas 150 (
tone 1 00	Delling Wings 100

1 lb. Rose Tin Bon Bons1, 00	Bering Albas 150 0
7 oz. Rose Tin Bon Bons 9 00	CONFECTIONERY
13 oz. Creme De Cara-	Stick Candy Pails
que13 20	Standard 10
12 oz. Rosaces10 80	Pure Sugar Sticks 600s 4 00
½ lb. Rosaces 7 80 ¼ lb. Pastelles 3 40	Big Stick, 20 lb. case 18
Langues De Chats 4 80	Mixed Candy

Caracas, 1/8			
COCOAN	UT		

CHOCOLATE.

Beeman's Pepsin ____ 65

Dunham's case, 1/4s and 1/4s 48 case, 1/4s _____ 47 case, 1/4s _____ 46

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



COFFEE ROASTED 1 lb. Package Melrose ----

Liberty	. 40
Quaker	41
Nedrow	. 39
Morton House	47
Reno	36
Royal Club	40
McLaughlin's Kept-F	res
Vaccum maded 41	

n packed. Always
Complete line of
rade bulk coffees.
McLaughlin & Co.,
Chicago. Maxwell House Coffee.

3	lb.	tins			1 42
		Coffe	e Ext	racts	
M	. Y.	, per	100		12
F	rank	's 50	pkgs	4	25
H	umi	nel's	50 1	lb.	10%

CON	DENSED	MILK	
Leader,	4 dos.	7	00
Eagle, 4	dos	9	00

MILK COMPOUND Hebe, Tall, 4 dos. __ 4 50 Hebe, Baby, 8 do. __ 4 40 Carolene, Tall, 4 dos.3 80 Carolene, Baby ____ 3 50

EVAPORATED MILK

Quaker, Tall, 4 doz 4 55	
Quaker, Baby, 8 doz. 4 45	
Quaker, Gallon, 1/2 doz. 4 40	
Carnation, Tall, 4 doz. 4 80	
Carnation, Baby, 8 dz. 4 70	
Oatman's Dundee, Tall 4 80	
Oatman's D'dee, Baby 4 70	
Every Day, Tall 5 00	
Every Day, Baby 4 90	
Pet, Tall 4 80	
Pet, Baby, 8 oz 4 70	
Borden's Tall 4 80	
Borden's Baby 4 70	
Van Camp, Tall 4 90	
Van Camp. Baby 3 75	

G. J. Johnson's Brand
G. J. Johnson Cigar,
10c 75 00
Worden Grocer Co. Brands
Master Piece, 50 Tin_ 35 00
Masterp'ce, 10, Perf. 70 00
Masterp'ce, 10, Spec. 70 00
Mas'p., 2 for 25, Apollo95 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 Palmitas 115 00
Bering Diplomatica 115 00
Bering Delioses 120 00
Bering Favorita 135 00
Bering Albas 150 00
DOTTING 1210000 122202 200 10
CONFECTIONERY
Stick Candy Pails
Standard 16
Duna Carna Chiales Coos 4 00

Pure	Sugar	Sti	cks	600s 4	00
Big	Stick,	20	lb.	case	18

Kindergarten ______ Leader ______X. L. O. French Creams _____ Paris Creams _____ Grocers _____

Fancy Chocolates 5 lb. Boxe

Bittersweets, Ass'ted	1	7
Choc Marshmallow Dp	1	7
Milk Chocolate A A 1	80)
Nibble Sticks	1	8
No. 12, Choc., Light -	1	68
Chocolate Nut Rolls -	1	8
Magnolia Choc	1	21

١	dum brops Tal
	Anise 1
	Champion Gums 1
	Challenge Gums 1
	Favorite1
	Superior, Boxes 2
	Lozenges Pail
	A. A. Pep. Lozenges 16
	A. A. Pink Lozenges 16
	A. A. Choc. Lozenges 16
	Motto Hearts 19
	Moltad Milk Lozenges 21

Hard Goods	Pail
Lemon Drops	1
O. F. Horehound dps.	
Anise Squares	
Peanut Squares	
Horehound Tablets	1

Cough Drops	B
Putnam'sSmith Bros	
Package Goods Creamery Marshmallow	

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

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			ows	

Mich. Sugar Ca., 24, 5c	75
Pal O Mine, 24, 5c	75
Malty Milkies, 24, 5c	75
Lemon Rolls	75
Tru Luv, 24, 5c	75
No-Nut, 24, 5c	75

COUPON BOOKS

500	Eco	nomic	grade grade grade	20	00
W	here	1,000	books		re

ordered at a time, specially printed front cover is furnished without charge.

CREAM OF TARTAR 6 lb. boxes _____ 42

DRIED FRUITS Apples

N.	Ÿ.	Fcy.,	14	02.	pkg.	16	
		A	pric	ots			
D			~			00	

E	vaporated,	Choice	 23
E	vaporated,	Fancy	 27
E	vaporated,	Slabs	 18

10 lb. box _____ 40

0	Currants Packages, 14 oz 19 Greek, Bulk, lb 19
	Dates Dromedary, 36s 6 75
0000	Peaches Evap. Choice 16 Evap. Ex. Fancy, P.P. 18
0	Peel Lemon, American 30 Orange, American 30
	Raisina 9
0	California Brunes

60@70, 25 lb. boxes._@08½ 50.x60, 25 lb. boxes._@09 40@50, 25 lb. boxes._@10 30@40, 25 lb. boxes._@10½ 20@30, 25 lb. boxes._@16

FARINACEOUS GOODS
Beans
Med. Hand Picked 091
Cal. Limas 10
Brown, Swedish 081/2
Red Kidney 101/5

6	Red Kidney	101/2
7	Farina	
•	24 packages 2 Bulk, per 100 lbs	50 06 1/2
5	Hominy	• •

0	F	ear	l,	100	lb.	sack		_	8	50
5 5 5			p	Iuell ack	ler's	Bra per	an	05.		

9 oz. package, per case	Z 60
Bulk Goods	
Elbow, 20 lb	
Egg Noodle, 10 lbs	14
Pearl Barley	
Chester	4 25
)000	7 00
Barley Grits	5 00
Peas	
Contab Ib	

	Pes	18
Split,		W 08 W 08
	Sag	10
East	India	10

	Taploca		
Minute,	00 lb. sacks 8 oz., 3 dos. ary Instant	4	

FLAVORING EXTRACTS



JENNINGS PURE FLAVORING EXTRACT Vanilla and Lemon

Sa	me	Pr	ce
7/8	oz.	1	25
11/4	oz.	1	80
21/4	oz.	3	20
31/2	oz.	4	50
2	oz.	2	60
4	02.	5	00
8	OZ.	9	00
16	oz.	15	00

50 Years Standard.

Jiffy Punch

3	do	Z.	Car	ton			2 36
	40	30	Leu	118	VOIS,		
			-	LO			
					UN		
V	. (C.	Mill	ing	Co.	Bra	nde

FRUIT CANS

F. O. B. Grand Rapids

	Mason	
Half	pint	7 50
	pint	
	quart	
Half	gallon	12 15

Ideal Glass Top.

Truit	pint		U
One	pint	 9	3
			1
Half	gallon	 15	4
	7200		

March 7, 1928		MICHIGAN	IKADESMAN		
GELATINE	PARIS GREEN 1/28 31 1s 29	Pork Light hogs 11½ Medium hogs 10½	Rising Sun, per doz. 1 35 654 Stove Enamel, dz. 2 80 Vulcanol. No. 5, doz. 95 Vulcanol, No. 10, doz. 1 35	WASHING POWDERS Bon Ami Pd, 3 dz. bx 3 75 Bon Ami Cake, 3 dz. 3 25	Zion Fig Bars
A STIEST	2s and 5s27	Loin, med	Stovoil, per doz 3 00	Brillo	Unequalled for Stimulating and Speeding Up
	QUARAMIED FOR	Spareribs	Colonial, 24, 2 lb 95 Colonial, 36-1½ 1 25 Colonial, Iodized, 24-2 2 00	Gold Dust, 100s 4 00 Gold Dust, 12 Large 3 20 Golden Rod, 24 4 25 Jinx, 3 doz 4 50	Cooky Sales Obtainable from Your
THE PROPERTY OF THE PARTY OF TH	Bel Carlo Peanur	Barreled Pork Clear Back 25 00@28 00 Short Cut Clear26 00@29 00	Med. No. 1 Bbls 2 70 Med. No. 1, 100 lb. bg. 90 Farmer Spec., 70 lb. 95 Packers Meat, 50 lb. 57	La France Laun., 4 dz. 3 60 Luster Box, 54 3 75 Old Dutch Clean. 4 dz 3 40 Octagon, 96s 3 90	Wholesale Grocer Zion Institutions & Industries
26 os., 1 doz. case 6 00 3¼ oz., 4 doz. case 3 20 One doz. free with 5 cases.	Butter of to can will store to	Dry Salt Meats D S Bellies 18-20@18-19 Lard	Crushed Rock for ice cream, 100 lb., each 75 Butter Salt, 280 lb. bbl. 4 24 Block, 50 lb 40	Rinso, 40s 3 20 Rinso, 24s 5 25 Rub No More, 100, 10 oz 3 85	Baking Industry Zion. Illinois
Jell-O, 3 doz. 2 85 Minute, 3 doz. 4 05 Plymouth, White - 1 55 Quaker, 3 doz. 2 55	Bel Car-Mo Brand 24 1 lb. Tins 8 oz., 2 do. in case	Pure in tierces 12 60 lb. tubsadvance ¼ 50 lb. tubsadvance ¼ 20 lb. pailsadvance ¾	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	Rub No More, 20 Lg. 4 00 Spotless Cleanser, 48, 20 oz 3 85 Sani Flush, 1 doz 2 25	TEA Japan
JELLY AND PRESERVES Pure, 30 lb. pails3 30	15 lb. pails	10 lb. pailsadvance % 5 lb. pailsadvance 1 3 lb. pailsadvance 1 Compound tierces 12½	28 lb. bags, Table 42 Old Hickcory, Smoked, 6-10 lb 4 20	Sapolio, 3 doz 3 15 Soapine, 100, 12 oz 6 40 Snowboy, 100, 10 oz. 4 00 Snowboy, 24 Large _ 4 80	Medium 27@33 Choice 37@46 Fancy 54@59 No. 1 Nibbs 54
Imitation, 30 lb. pails 1 75 Pure, 6 oz., Asst., doz. 95 Buckeye, 18 oz., doz. 2 00	From Tank Wagon. Red Crown Gasoline 11 Red Crown Ethyl 14	Compound, tubs 13 Sausages Bologna 14	THE CAKES OF HARDES	Speedee, 3 doz. 7 20 Sunbrite, 72 doz. 4 00 Wyandotte, 48 4 75	Gunpowder Choice 10
S oz., per doz 35	In Iron Barrels Perfection Kerosine 13.6	Frankfort 19 Pork 18@20	MORTONS	SPICES Whole Spices	Ceylon Pekoe, medium 57
OLEOMARGARINE Van Westenbrugge Brands	Gas Machine Gasoline 37.1 V. M. & P. Naphtha 19.6 ISO-VIS MOTOR OILS	Tongue, Jellied 35	IODIZED S A I T	Allspice, Jamaica@25 Cloves, Zanzibar@38 Cassia, Canton@22 Cassia, 5c pkg., doz. @40	English Breakfast Congou, Medium 28 Congou, Choice 35@36 Congou, Fancy 42@43
Carload Distributor	In Iron Barrels Light 77.1 Medium 77.1		POURS	Ginger, African	Medium 39 Choice 45
Nucoa	Heavy 77.1 Ex. Heavy 77.1	Knuckles @40 California Hams @171/2 Picnic Boiled	Per case, 24, 2 lbs 2 40	Mixed, 5c pkgs., doz. @45 Nutmegs, 70@90 @59 Nutmegs, 105-1 10 @59 Pepper, Black @46	TWINE Cotton, 3 ply cone 40
Best Foods Nucoa, 1 lb 21 Nucoa, 2 and 5 lb 20½	Polarine	Hams 20 @22 Boiled Hams @34 Minced Hams @18 Bacon 4/6 Cert 24 @31	Five case lots 2 30	Pure Ground in Bulk Allspice, Jamaica @29 Cloves, Zanzibar @45	Wool, 6 ply 18
Wilson & Co.'s Brands Oleo	Iron Barrels Light 65.1 Medium 65.1	Rump, new 29 00@32 00		Cassia, Canton @28 Ginger, Corkin @38 Mustard @32 Mace. Penang 1 39	Cider, 40 Grain 26 White Wine, 80 grain 25 White Wine, 40 grain 19
Certified 24 Nut 18 Special Roll 19	Heavy 65.1 Special heavy 65.1 Extra heavy 65.1 Polarine "F" 65.1 Transmission Oil 65.1	D 4 00	(A) (RAP)	Pepper, Black @55 Nutmegs @59 Pepper, White @72 Pepper, Cayenne @36	WICKING No. 0, per gross 75 No. 1, per gross 1 25 No. 2, per gross 1 50
MATCHES Swan, 144 4 50	Finol, 4 oz. cans, doz. 1 50 Finol, 8 oz. cans, doz. 2 25 Parowax, 100 lb 9.3	Fancy Blue Rose 06 Fancy Head 0734	RAPID RUBBI	Paprika, Spanish @52 Seasoning Chili Powder, 15c 1 35	No. 3, per gross 2 00 Peerless Rolls, per doz. 90 Rochester, No. 2, doz. 50 Rochester, No. 3, doz. 2 00
Diamond, 144 box 5 75 Searchlight, 144 box 5 75 Ohio Red Label, 144 box 5 70 Ohio Blue Tip, 144 box 5 70 Ohio Blue Tip, 720-1c 4 25	Parowax. 40, 1 lb 9.5 Parowax, 20, 1 lb 9.7	ROLLED OATS Silver Flake, 12 New Process 2 25	SALI	Celery Salt, 3 oz. 95 Sage, 2 oz. 90 Onion Salt 1 35 Garlic 1 35	Rayo, per doz. 75 WOODENWARE Baskets
Ohio Blue Tip, 720-1c 4 25 Blue Seal, 144 5 20 Reliable, 144 4 15 Federal, 144 5 50	SEMBOOG	Quaker, 18 Regular 1 80 Quaker, 12s Family 2 70 Mothers, 12s, M'num 3 25 Nedrow, 12s, China 3 25	MARISTEE PICTURES	Ponelty, 3½ oz	Bushels, narrow band, wire handles1 75 Bushels, narrow band, wood handles1 80
Safety Matches Quaker, 5 gro. case 4 50	Polita Programme	Sacks, 90 lb. Jute 3 75 RUSKS Michigan Tea Rusk Co. Brand.	BORAX	Savory, 1 oz. 90 Thyme, 1 oz. 90 Tumeric, 2½ oz. 90	Market, drop handle 90 Market, single handle 160 Market, extra 160 Splint, large 850
MOLASSES Molasses in Cans Dove, 36, 2 lb. Wh. L. 5 60	Semdac 12 nt. cans 2.75	40 rolls, per case 4 70 18 rolls, per case 2 25 18 cartons, per case 2 25 36 cartons, per case 4 50	Twenty Mule Team 24, 1 lb. packages _ 3 25 48, 10 oz. packages _ 4 35 96, 14 lb. packages _ 4 00	STARCH Corn	Splint, medium 7 50 Splint, small 6 50 Churns Barrel, 5 gal., each 2 40
Dove, 24, 2½ lb Wh. L. 5 20 Dove, 36, 2 lb. Black 4 30 Dove, 24, 2½ lb. Black 3 90	Semdac, 12 qt. cans 4_65		SOAP Am. Family, 100 box 6 30	Kingsford, 40 lbs 11½ Powdered, bags 4 50 Argo, 48, 1 lb. pkgs. 3 60 Cream, 48-1 4 80	3 to 6 gal., per gal 16
Dove, 6 10 lb. Blue L. 4 45 Palmetto, 24, 2½ lb. 5 75	Medium Sour 5 gallon, 400 count 4 75	Granulated, bbls 1 80 Granulated, 60 lbs. cs. 1 60	Crystal White, 100 4 05 Export, 100 box 4 00 Big Jack, 60s 4 50 Fels Naptha, 100 box 5 50	Quaker, 40-1 07½ Gloss Argo. 48, 1 lb. pkgs. 3 60	10 qt. Galvanized 2 50 12 qt. Galvanized 2 75 14 qt. Galvanized 3 25 12 qt. Flaring Gal. Ir. 5 00 10 qt. Tin Dairy 4 00
Almonds, Tarragona 26 Brazil, New 24 Fancy Mixed 25	Sweet Small 16 Gallon, 3300 28 75 5 Gallon, 750 9 00	COD FISH Middles 16½ Tablets, ½ lb. Pure 19½ doz 1 40	Flake White, 10 box 4 05 Grdma White Na. 10s 3 90 Swift Classic, 100 box 4 40 Wool, 100 box 6 50	Argo, 12, 3 lb. pkgs. 2 96 Argo, 8, 5 lb. pkgs. 3 35 Silver Gloss, 48, 1s 1114 Elastic, 64 pkgs 5 35	Traps Mouse, Wood, 4 holes 60 Mouse, wood, 6 holes 70
Filberts, Sicily 22 Peanuts, Vir. Roasted 1234 Peanuts, Jumbo, std. 1714 Pecans, 3 star 20	Dill Pickles Gal. 40 to Tin, doz 9 00	Wood boxes, Pure 291/2	Jap Rose, 100 box 7 85 Fairy, 100 box 4 00 Palm Olive, 144 box 11 00 Lava, 100 bo 4 90 Octagon, 120 5 00	Tiger, 48-1 3 50 Tiger, 50 lbs 06 CORN SYRUF	Mouse, tin, 5 holes 65 Rat, wood 1 00 Rat, spring 1 00 Mouse, spring 30
Pecans, Jumbo 40 Pecans, Mammoth 50 Walnuts, California 27		Holland Herring Mixed, Keys 1 00 Mixed, half bbls 9 00 Mixed, bbls 16 00	Pummo, 100 box 4 85 Sweetheart, 100 box _ 5 70 Grandpa Tar, 50 sm. 2 10 Grandpa Tar, 50 lge. 3 50	Corn Blue Karo, No. 1½ 2 42 Blue Karo, No. 5, 1 dz. 3 33	Tubs Large Galvanized 8 75 Medium Galvanized 7 50 Small Galvanized 6 75
Salted Peanuts Fancy, No. 1 14½ Shelled	PLAYING CARDS Battle Axe, per doz. 2 75 Bicycle 4 75	Milkers, Kegs 1 10 Milkers, half bbls 10 00 Milkers, bbls 18 00 K K K K Norway _ 19 50	Quaker Hardwater Cocoa, 72s, box 2 85 Fairbank Tar, 100 bx 4 00 Trilby Soap, 100, 10c 7 30	Blue Karo, No. 10 3 13 Red Karo, No. 1½ 2 70 Red Karo, No. 5, 1 dz. 3 71 Red Karo, No. 10 3 51	Washboards Banner, Globe 5 50 Brass, single 6 00
Almonds 68 Peanuts, Spanish, 125 lb. bags 12½ Filberts 32	POTASH Babbitt's, 2 doz 2 75	8 lb. pails 1 40 Cut Lunch 1 65 Roned, 10 lb. boxes 15 Lake Herring	Williams Barber Bar, 9s 50	Imit. Maple Flavor Orange, No. 1½, 2 dz. 3 15 Orange, No. 5, 1 do. 4 41	Glass, single 6 00 Double Peerless 8 50 Single Peerless 7 50 Northern Queen 5 50
Pecans Salted 89 Walnuts 58 MINCE MEAT	FRESH MEATS Beef Top Steers & Helf 22	½ bbl., 100 lbs 6 50 Mackerel Tubs, 100 lb. fncy fat 24 50		Orange, No. 10 4 21 Maple. Green Label Karo 5 19	Universal 7 25 Wood Bowls 13 in. Butter 5 00 15 in. Butter 9 00
None Such, 4 doz 6 47 Quaker, 3 doz. case 3 50 Libby, Kegs, wet, lb. 22	Top Steers & Heif 22 Good St'rs & H'f. 154@19 Med. Steers & Heif. 18 Com. Steers & Heif. 15@16	Tubs, 50 count 8 00 Pails, 10 lb. Fancy fat 1 75 White Flsh Med. Fancy, 100 lb. 13 00	VITCHEN NIENZER	Maple and Cane Kanuck, per gal 1 50	17 in. Butter 18 00 19 in. Butter 25 00 WRAPPING PAPER
OLIVES Bulk, 5 gal. keg 8 50 Quart Jars, dozen 5 50	Veal Top 21 Good 20 Medium 19	SHOE BLACKENING 2 in 1, Paste, doz 1 35 E. Z. Combination, dz. 1 35	818 P	Maple Michigan, per gal 2 50 Welchs, per gal 3 10	Fibre, Manila, white 05% No. 1 Fib e 07 Butchers D. F. 06% Kraft 07
Bulk. 2 gal. keg 3 50 Pint Jars. dozen 3 00 4 oz. Jar. plain. doz. 1 35	Lamb	Dri-Foot, doz 2 00 Bixbys, Doz 1 35 Shinola, doz 90 STOVE POLISH	CLEANS - SCOURS	TABLE SAUCES Lea & Perrin, large 6 00 Lea & Perrin, small 3 35	YEAST CAKE Magic, 3 doz 2 70
8½ oz. Jar, plain, doz. 2 35 20 oz. Jar, Pl. do 4 25 3 oz. Jar, Stu., doz. 1 35	Medium 23 Poor 21 Mutton	Blackne, per doz 1 35	SCRUBS-POLISHES	Pepper 1 60 Royal Mint 2 40 Tobasco, 2 oz 4 25 Sho You, 9 oz., doz. 2 70	Sunlight, 3 doz 2 70 Sunlight, 3 doz 2 70 Sunlight, 1½ doz 1 35 Yeast Foam, 3 doz 2 70 Yeast Foam, 1½ doz. 1 35
9 oz. Jar, stuffed, doz. 3 50 12 oz. Jar, Stuffed, doz 4 50@4 75 30 oz. Jar, stuffed dz. 7 90	Good 18 Medium 16 Poor 18	Enameline Liquid, dz. 1 35 E. Z. Liquid, per doz. 1 40	80 can cases, \$4.80 per case	A-1, large 5 20 A-1, small 3 15 Caper, 2 oz 3 30	YEAST—COMPRESSED Fleischmann, per doz. 30

DRUGS

Michigan Board of Pharmacy.
President—J. C. Dykema, Grand Rapids.
Vice-Pres.—Alexander Reed, Detroit.
Director—H. H. Hoffman, Lansing.
Coming Sessions—Grand Rapids, March
20, 21 and 22.

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.

Treatment of Insect Bites and Stings.

The formulae and notes are from an article on "Mosquitoes, Midges and Flies" in the Lancet. Individual preventive measures against the bites of these insects consist in keeping the insects at a distance either by smoke from a fire or from tobacco, or by the application to the skin of some essential oil. A useful prescription is: Oil of cedar _____11/2 fl. drs. Oil of citronella _____31/2 fl. drs. Spirit of camphor to _____1 fl. oz.

This should be smeared on the skin of the exposed parts as often as is necessary. The irritation of a mosquito or fly bite may be allayed by gently rubbing the puncture with a moist cake of soap, or by applying a 1 per cent. alcoholic solution of menthol, or a 1 in 20 aqueous solution of carbolic acid. Hydrogen peroxide or weak ammonia solution dabbed on are also useful.

As preventatives against the bites of fleas, the application to the skin of oil of pennyroyal, oil of birch tar, or oil of lavender are useful, as also is the dusting of powdered pyrethrum, menthol or camphor into the socks or underclothing. The irritation of a flea bite can be allayed by applications of 1 in 20 carbolic acid lotion, or by the following ointments:

1. Carbolic acid10 mins.
Menthol 5 grs.
Zinc oxide60 grs.
Prepared lard to 1 oz.
2. Ammoniated mercury10 grs.
Solution of coal tar 1 fl. oz.
Paraffin ointment to 1 oz.
or by applying one drop of a mixture
of equal parts of carbolic acid and
methylated spirit

The irritation caused by poison hairs and caterpillars may be allayed by rubbing the following lotion well in: Carbolic acid _____ 30 grs. Zinc oxide _____240 grs. Lime water to _____ 8 fl. oz.

Protection from the bites of harvest bugs can be obtained by sprinkling flowers of sulphur or powdered naphthalene into the stockings and underclothes from the knee downward. The mites can be removed by mopping the skin with benzine or petrol, or taking a warm salt bath, and the itching can be allayed by one of the ointments suggested for flea bites. Treatment of bee or wasp stings consists first in removing the sting, not by means of forceps, but by scraping with the blade of a knife or a long finger-nail, and then applying solution of ammonia, dabbing it on. Hot fomentations are useful in relieving the pain of severe stings. While the poison of the bee sting is acid, it has been pointed out that that of the wasp is alkaline, and that therefore in the case of wasp

stings an acid application, such as vinegar, should be more effective in relieving the pain than an alkali.

Soluble Essence of Ginger. 1. Jamaica ginger, ground ____2 lbs.

Pumice stone, powdered2 oz.
Lime, slaked2 oz.
Alcohol, dilute4 pints
Rub the ginger with the pumice
powder and lime until thoroughly
mixed. Moisten with the dilute al-
cohol and place in a narrow percolator,
being careful not to use force in pack-
ing, so that the menstruum will go
through uniformly. Percolate until 4
pints of percolate are obtained. After
standing a few hours, filter if found
necessary.
2 Tincture of ginger 480 parts

2. I inclure of ginger400 pa	Its
Tincture of capsicum 12 pa	rts
Oleoresin ginger 8 pa	rts
Magnesium carbonate 16 pa	irts
Rub the oleoresin with the magne	esia
and add the tinctures; add about	400
parts of water, in divided portion	ns,
stirring well. Transfer the mixture	to
a bottle and allow to stand seven da	ys,
shaking frequently; then filter a	ind
make up 960 parts with distilled wa	ter.
3. Jamaica ginger, ground32 pa	rts
Pumice stone, powder32 pa	rts
Lime, slaked 2 pa	rts
Alcohol, dilute, suff. to make 32 pa	rts
Macerate and percolate in usual w	ay.

This makes a strong extract, which may be diluted with water to which has been added from 10 to 15 per cent.

New Way To Clean Silver.

The housewife may try this method for cleaning silver, which works quite satisfactorily:

Place the silverware in an aluminum pan containing a hot solution consisting of one teaspoonful of washing soda and of salt in a quart of water. Electrolytic action takes place, causing the tarnish to separate. It can then be easily wiped off.

This method is somewhat hard on the pan, as the aluminum will be corroded. A sheet of aluminum in an ordinary enameled pan will serve the purpose quite well and may be renewed as occasion requires. Such sheets are now a marketable commodity.

Skin Cream.

Powdered tragacanth11/2	oz.
Alcohol4	oz.
Glycerin1	pint
Acid benzoic2	drams
Oil of bergamot 1/2	fl. dr.
Oil of rose geranium 1/2	fl. dr.
Artificial oil of almonds2	fl. dr.
Tincture of benzoin4	fl. oz.

Mix the tragacanth with the alcohol, and pour into a mixture of the glycerin and 5 pints of distilled water contained in a one-gallon bottle. Shake well and allow to stand for an hour or so, shaking occasionally. Then add (mixed together) the rest of the ingredients. Shake well and make up to one gallon with distilled water, strain through muslin and bottle.

Paint Remover.

The Bureau of Chemistry of the U. S. A. recommends as a paint remover a mixture in equal volumes of paracymene, methyl alcohol, ethyl alcohol and acetone. In from three to five

minutes' contact the paint or varnish is so far softened that it may be easily removed by a scraper. This method has been patented in the U.S. A. Paracymene is a by-product in making paper pulp from wood.

THE UNITED LIGHT and POWER COMPANY

ILLINOIS MERCHANTS BANK BLDG., CHICAGO, ILL.

The Board of Directors of the United Light and Power Co. has declared the following dividends on the stock of the company:

A quarterly dividend of \$1.63 per share on the Class "A" Preferred stock, payable April 1, 1928, to stockholders of record March 15, 1928. A quarterly dividend of \$1 per share on the Class "B" Preferred stock, payable April 1, 1928, to stockholders of record March 15, 1928.

A dividend of 60 cents per share on the old Class "A" and Class "B" Common stocks, payable May 1, 1928, to stockholders of record April

A dividend of 12 cents per share on the new Class "A" and Class "B" Common stocks, payable May 1, 1928, to stockholders of record April 16, 1928.

L. H. HEINKE, Treasurer.

Chicago, March 1, 1928.

MICHIGAN BELL TELEPHONE CO.

Long Distance Rates are Surprisingly Low . . . For Instance



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 points are proportionately low

e proportionately low	Nigh.
From Grand Rapids to:	Station-to-Station Rate
AKRON, O.	\$.70
BUFFALO, N. Y	
CHICAGO, ILL.	
CINCINNATI, O	
DAVENPORT, IA	
EAU CLAIRE, WIS	
INDIANAPOLIS, IND.	.65
IRONWOOD, MICH	.85
LOUISVILLE, KY	.90
MARQUETTE, MICH	.75
PITTSBURG, PA.	90
ROCHESTER, N. Y.	1.00
SPRINGFIELD, ILL.	.80
ST. PAUL, MINN	1.00
ST. LOUIS, MO.	1.00
TORONTO ONT	

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 tele phone, rather than to some person in particular.

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



Why Advertise a Cut Price Line?

(Continued from page 20) be sure you use it right. Many times an article does not move at 30c which will become popular at 31c. Often an item priced at ten cents and stagnant, will move out promptly if priced two for 25c and advertised on its real merits. Understand: I do not say this is always the case. I do say, seek out the real reason why things do not move and you may find both advertising value and direct profit in them.

There are many books on advertising. There are few devoted to groceries because grocery advertising has little background as yet. But a good book is Advertising for the Retailer, by Herrold, D. Appleton & Co., New York, 1923. Read it to find out the underlying principles of advertising. Then you will have little trouble applying them to the business of trade building through correctly thought out advertising of groceries.

Paul Findlay.

Gain in Atomizer Sales.

Buyers claim that there has been an unusual spring demand so far for atomizers in various styles and grades. In the South and West the call is for staple types in both plain and ornate styles. But New York stores and shops are asking for extreme types in modernistic shapes and colorings. Although the bulk of orders received so far call for the bulb atomizer, many of the domestic firms believe that the demand later on will be for the pump

atomizer. Consequently they are preparing full lines of pump models to compete with the high-priced foreign makes. The domestic product has, of course, the advantage of the usual repair service.

COCOA DROSTE'S CHOCOLATE Imported Canned Vegetables

Brussel Sprouts and French Beans HARRY MEYER, Distributor 816-820 Logan St., S. E. GRAND RAPIDS. MICHIGAN

NEW ISSUE

\$3,000,000

TROY LAUNDRY MACHINERY COMPANY INC.

Fifteen Year Convertible Sinking Fund 6½% Gold Debentures (CLOSED ISSUE)

To be dated January 1, 1928

To mature January 1, 1943

Principal and Interest Unconditionally Guaranteed by Endorsement by the

Manhattan Electrical Supply Company, Inc.

The Century Trust Company of Baltimore, Trustee. The New York Trust Company, Paying Agent.

Convertible into the Stock without par value of the Manhattan Electrical Supply Company, Inc., at \$80 per share up to and including December 31, 1932; at \$90 per share thereafter up to and including December 31, 1937; and at \$100 per share up to and including December 31, 1942.

Richard H. Brown, Esq., President of the Company, summarizes his letter to us as follows:

BUSINESS: The Troy Laundry Machinery Company Inc., incorporated under the laws of the State of Delaware, conducts a business founded in 1882. The Company manufactures and sells a complete line of laundry machinery and today its business is one of the largest of its kind in the United States. The Company is controlled through the ownership of 100% of its outstanding capital stocks, common and preferred, by the Manhattan Electrical Supply Company, Inc. A national distribution of the Company's products is accomplished through branch houses and sales offices in principal cities throughout the United States, and the European trade is handled by representatives in London.

PROPERTIES: The Company's plant, which is thoroughly modern, is located at East Moline, Illinois, and is one of the largest single factories engaged in the manufacture of laundry machinery. The plant site comprises 33 acres and the various buildings contain a total of 375,000 square feet of floor space. It has direct connections with three important railroad systems. Title to the plant, now held by its subsidiary Trojan Machinery Corporation, will be transferred to the parent Company as a result of this financing.

SECURITY: These Debentures will constitute the Company's only funded debt and, in the opinion of counsel, will be direct obligations of the Company. They will be unconditionally guaranteed as to principal and interest by endorsement by the Manhattan Electrical Supply Company, Inc., which Company will also guarantee the sinking fund payments to the Trustee. The latter Company has no funded debt and this issue of Debentures will constitute the only funded debt of its subsidiaries. Based on New York Exchange quotations as of February 14, 1928, the outstanding stock without par value of the Manhattan Electrical Supply Company, Inc., had an indicated value in excess of \$6,565,000.00.

The consolidated balance sheet of the Manhattan Electrical Supply Company, Inc., and its subsidiaries dated December 31, 1927, after giving effect to this financing, shows net tangible assets of \$6,498,507.01, or over \$2,166 for each \$1,000 Debenture and net current assets of \$3,956,579.55, or over \$1,318 for financing, shows net ta each \$1,000 Debenture.

EARNINGS: The combined net earnings of the Company and its subsidiary after depreciation and after eliminating certain non-recurring charges (averaging \$44,651 annually), available for interest on this issue and Federal Income Tax for the five years ended November 30, 1926 averaged \$482,014 or 2.47 times the maximum annual interest requirement of this issue, and for the thirteen months ended December 31, 1927, after depreciation but before interest, Federal taxes, amortization of patents and certain non-recurring charges were \$600,347.99, or 3.07 times the maximum annual interest requirements of this issue.

The consolidated net earnings of the Manhattan Supply Company, Inc., and its subsidiaries for the year ended December 31, 1927 (Troy Laundry Machinery Co., Inc., and subsidiary, thirteen months), after depreciation but before interest. Federal taxes, amortization of patents and certain non-recurring charges, \$124,348.72, were \$990,355.42, or 5.08 times the maximum annual interest requirement of these Debentures.

- RESTRICTIONS: The indenture will provide that while any of these Debentures are outstanding:

 (1) the Company shall not mortgage any of its properties or create any funded debt ranking equal with or prior to these Debentures except purchase money mortgages;
 - (2) the Company shall maintain at all times net current assets of not less than 75% of the principal amount of the outstanding Debentures; (3) The Company may not declare any dividends on its common stocks which would cause its net current assets to fall below 100% of the principal amount of the then outstanding Debentures.

SINKING FUND: Provision will be made in the indenture for a fixed sinking fund of \$150,000 per annum, payable semi-annually beginning July 1, 1928, to be applied to the retirement of Debentures. It is calculated that the sinking fund will retire at least 70% of this issue prior to maturity.

PURPOSE: The proceeds from the sale of this issue are to be used to retire all outstanding bonds and for other corporate purposes.

MANAGEMENT: The management personnel which has been responsible for the successful growth of the business will continue to direct the Company's affairs. The affiliation of Troy Laundry Machinery Company Inc. with the Manhattan Electrical Supply Company, Inc., has brought to the former the benefit of a broad experience in manufacturing, engineering and marketing.

Application will be made to list these Debentures on the New York Stock Exchange

Price 100 and interest, yielding $6\frac{1}{2}\%$

HOWE, SNOW & CO.

Incorporated

Investment Securities

GRAND RAPIDS

NEW YORK

DETROIT

CHICAGO

MINNEAPOLIS

SAN FRANCISCO

The statements contained herein, while not guaranteed, have been obtained from reliable sources and we believe them to be correct.

UNFAIR TO HOME MERCHANTS

Saginaw Welfare League Favors Foreign Owned Chain Stores.

The thought behind the Home-Owned Store movement and its many ramifications connected therewith brings to light some practices, the nature of which should be subject to correction.

A condition has been brought to our attention which we believe is of sufficient importance to merit the attention and possibly an investigation by all wholesale grocers in their respective markets. This applies to retailers as well.

There seems to be a tendency on the part of many local institutions in the various communities of the State to completely ignore the fact that their very existence is dependent to a marked degree at least upon the prosperity of local business institutions located in their immediate vicinity.

We, of course, are in no position to state the motive or the reasoning power (or the lack of it) which would make it possible for such a condition to prevail, but we have plenty of facts to justify our contention that there is a tendency upon the part of many buyers and managers who are supposed to supervise the destinies of local hospitals, schools and other public and semi-public institutions to place their business with corporations located in Chicago or some other large center when the same merchandise may be purchased to better advantage and for actually less money in their own

We have in mind two cases, in different cities where local hospitals are purchasing their dried fruits from a well-known Chicago house. A comparison of prices prove that the Chicago quotations are considerably higher than those of the local jobber. It is just a case of the lure of distant buying. These cases are not isolated ones. We know of other commodities purchased under the same conditions.

Investigation has proved that it is a common practice in one city, at least—and we suspect the same condition holds true in others—for the county and city to issue "poor orders" for the benefit of those who are in need, and such orders are made out in advance and the checks made payable to the A. & P. stores.

Further investigation also brings to light that during a recent welfare drive this chain, operating a number of stores in this city, was approached by the welfare committee and they reluctantly contributed the handsome sum of \$25 for all of their stores. This contribution was made with the distinct understanding that the A. & P. would benefit by exacting a promise that business would be diverted their way.

We have no record of how their contribution compared with that of the individual grocers and the jobbers, but we do know that one jobber contributed \$400 to the campaign and that the other jobbers have always contributed liberally to the same cause, and with no proviso attached.

Perhaps the most inconsistent part of this whole affair is the fact that it is possible for a condition of this nature to exist, when those who are responsible for it know only too well that these many wonderful institutions of a civic and charitable nature would cease to function to-morrow if they were to become dependent upon the support of other than the Home-Owned and individually owned businesses.

Problems have never been solved by ignoring them and we offer the suggestion that if for any reason you are reluctant to bring to the attention of your local institutions the fact that they owe a sense of loyalty to those who make possible their existence, this office will gladly co-operate and will try to bring the subject to their attention in a practical and effective manner.

One of our members has recently been through the experience and allows us to quote a letter which brought him satisfactory results, as follows:

My attention has been called to the fact that orders issued by the Welfare League to people in straitened circums ances are made out to the Atlantic & Pacific Tea Co., a foreignowned corporation, which does not extend credit. One of cur customers states that a customer of his came in recently, by the name of —— and asked for \$8 worth of merchandise, explaining that he had an order from the Associated Charities, and same was duly honored.

Subsequently, when payment came due, it was found that the check had been made out to Mr. — manager of the ——A. & P. store. Our customer asked that he check be endorsed over to him, as he had furnished the merchandise, but Mr. —— refused to do this

According to Mr. —, subsequent investigation disclosed that numerous checks were made out in advance to the A. & P. stores for this kind of orders, without even giving the party who received such orders an option as to where they wanted them filled.

This particular case does not involve a very large amount of money, but it does involve a principle which I believe is entirely wrong. In the first place, the Welfare League and Associated Charities would have to cease their activities to-morrow if they depended on the contributions of firms like these foreign owned corporations. In the second place, these stores do not extend credit and in practically every instance these destitute people have been recipients of credit accommodation from local tax-paying people, and it is unjust to denv a merchant such patronage as he can get cash for, after having extended this credit, which in most cases he will never get a return from.

We have given you the names of the parties in question, so that you can investigate the matter, and this is being taken up with you in an effort to correct a condition which we feel sure arises because of a simple oversight.

It is our contention that the recipients of these "poor orders" should not be allowed to specify the name of the dealer to whom these orders are to be made payable, and that is especially

true where the tendency is to place such business with these foreign owned institutions.

It is our contention that almost without exception the home merchant has assumed the community burden by extending credit and other accommodations on numerous occasions to those people who would otherwise become a public charge, and for that reason the merchants who make up and in numerous ways support and help to keep up their local community, they in all instances, and without exception, should be favored with such business.

Further, we contend that the local dealer merits such business by virtue of the fact that he on numerous occasions performs a philanthropic service and his reward consists of knowing that he has contributed something to the health and happiness of his fellow men.

P. T. Green.

Sec'y Michigan Wholesale Grocers Association.

App-eciation of the Late C. D. Van Tassel.

Clifton D. Van Tassel was born at Shelbyville, Dec. 6, 1885. He graduated from the Martin high school and worked for a time as motorman on the street cars at Kalamazoo. Nov. 8, 1908, he entered the employ of the Clark-Weaver Co., which was then engaged in the wholesale hardware business in Grand Rapids. This house was succeeded by the Michigan Hardwar Co., April 29, 1912, and Mr. Van Tassel was taken on with the other organization and given the position of pricer. His advancement with the Michigan Hardware Co. was rapid, owing to his honesty and because he was faithful, dependable and loyal to his house. At the time of his death. which occurred Feb. 20, he was sporting goods buyer and looked after the sporting goods department. He had a very pleasant personality and was held in high esteem by the trade.

Mr. Van Tassel was married June 14, 1912, to Mary Lucile Irwin. They had three children, Richard, age 14; Mary Alice, 11, and Gordon, 7. They reside in their own home at 511 Howard street and have a summer cottage at Hess Lake. Fishing and hunting were his only hobbies. He was a member of St. Andrews' Cathedral and was long a member of the Knights of Columbus.

Mr. Van Tassel had had heart disease for twenty years, which became quite acute during the past year. He was confined to his home for three weeks before he died.

Deep Frying in Melted Lard.

There are many kinds of meat and other things that can be cooked by the deep frying method and give great satisfaction to consumers. A great many things are cooked daily in hotels, restaurants and other places catering to a large number of diners. The practice is more general in such places than in homes, though the process has been known for ages. All of us remember the pleasure we got when we at home by the deep frying process. at hom eb ythe deep frying process. There has always been something interesting about cooking this way and

food seemed to taste better when so cooked. One reason deep frying is not done more generally in the home is that more fat is needed than by other methods. Of course this fat need not be wasted, but may be retained until more deep frying is done. Some years ago lard was the chief kind of fat used for deep frying, but there are other kinds used for this purpose to-day. One of the chief reasons for this increased use of other fats is that the burning point is higher, which permits its use without scorching. other words, the fat may be made hotter and so does not require quite so much attention. There is a flavor to lard fat, however, that is different from that of other oils and fats, and many find it desirable for this reason. Extremely hot oils do not permit very much of the fat to be taken up by what is cooked. Of course meats and other things taste better if they are not soaked with the fat they are cooked in. but there is a point that lard can be heated to that allows good flavor and yet prevents too much to be taken up by the food. Any cook can tell by the odor and appearance of the smoke given off when lard fat is too hot and its temperature can be easily reduced a little until it is safe to cook in. The best kind of a vessel is one that is fainly high, but not more than six to six and a half inches in diameter. This will permit the smallest amount of fat to be used and yet give good space for cooking. A wire food holder made of coarse mesh that fits easily inside the vessel and with a handle so it can be easily lifted in and out should be on hand. The fat should be cooled after each cooking, strained and held in the vessel until used again. If the weather is hot it should be kept in the ice box. Many things, such as breaded chops, fish, oysters and chicken, can be cooked this way.

Failure Rate Not Rising.

So far the figures on business morta'ity do not indicate much effect from the reaction in business. In the final quarter of 1927 failures were running about 3 per cent. higher than in the previous year. The February record was reported to be the highest for that month since 1922, but actually the daily average was only about 21/2 per cent. above the number counted a year ago. The total of 2,176 was at the rate of 87 a business day, against 2.035 in February, 1927, or at the rate of 84.8. For the last week reported the daily rate was 86. A year ago March brought a small upturn in failures.

Liabilities made a better showing last month, as they dropped 4 per cent. under a year ago. This once more indicated that the smaller firms are bearing the brunt of present conditions. Efficient management, combined with large-scale operation continues to make competition very difficult for those concerns that are not equipped in either way.

Davis & Co., 44 E. Cross, dealers in groceries at Ypsilanti, renew the'r subscription to the Tradesman, and write as follows: "Can't get along without it."