

The Thinker

Back of the beating hammer
By which the steel is wrought,
Back of the workshop's clamor
The seeker may find the Thought,
The Thought that is ever master
Of iron and steam and steel,
That rises above disaster
And tramples it under heel!

The drudge may fret and tinker
Or labor with lusty blows,
But back of him stands the Thinker,
The clear-eyed man who knows;
For into each plow or saber,
Each piece and part and whole,
Must go the Brains of Labor,
Which gives the work a soul!

Back of the motors humming,
Back of the belts that sing,
Back of the hammers drumming,
Back of the cranes that swing,
There is the eye which scans them,
Watching through stress and strain,
There is the Mind which plans them —
Back of the brawn, the Brain!

Might of the roaring boiler,
Force of the engine's thrust,
Strength of the sweating toiler —
Greatly in these we trust.
But back of them stands the Schemer,
The thinker who drives things through;
Back of the Job — the Dreamer
Who's making the dream come true!
Berton Braley.

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GRAND RAPIDS

MICHIGAN TRADESMAN

Fiftieth Year

GRAND RAPIDS, WEDNESDAY, MAY 17, 1933

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MICHIGAN TRADESMAN E. A. Stowe, Editor

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DEVOTED TO the best interests of business men.

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JAMES M. GOLDING
Detroit Representative
507 Kerr Bldg.

What Label Can Tell Buyer

When you pick up a can of corn in the grocery store and look at the label, decorated with a picture of an ear of corn and some fancy name like "Golden Glow," "Smith's Bantam," or "Best Country Gentleman," what do the consumers really learn about the contents? How can the buyer for the home tell, in choosing among several brands, which one is worth the most, or is most suitable?

Price alone is not an indication, for one store may price the same brands differently from another, says the United States Bureau of Agricultural Economics. The content of cans of apparently different brands, sold at varying prices, may look and taste about the same when opened up.

It is said that there are about 4,500 brands of canned corn, 1,000 brands of canned peaches, 300 brands of canned pineapple, and 1,000 brands of canned salmon. Many wholesale distributors buy and sell according to fancy brand names which mean certain quality grades to them but which mean nothing to the housewife. How can she expect to judge canned foods by brands or price?

The Federal Government has some help for the home-buyer interested in procuring the best value for every penny in outlay for food. The United States Bureau of Agricultural Economics has already established definite quality standards for several kinds of canned foods — particularly corn, peas, tomatoes, snap beans, and lima beans — and is working on others.

The Bureau urges canners and distributors to print these quality grades on the labels, so the housewife can tell at a glance what grade she is getting. It urges the housewife to ask for these grades until they are in common use.

The Bureau believes it would be much simpler and fairer to everybody concerned — grower, canner, wholesaler, retailer, and housewife — if "Grade A" or "Fancy," "Grade B" or "Choice," "Grade C" or "Standard," and "Substandard" (now required by

law) were plainly printed on labels according to the contents of the can.

Under the Food and Drugs Act, labels on all food products must be truthful. So it is advisable for the canner or distributor to learn for himself what grades he has to offer, and to guarantee these grades on the labels. If the cans enter into interstate commerce, and the statements are not truthful, the foods may be seized and the canner prosecuted.

There is also a special new official grading service which is available to producers who wish to pay for it. If an inspector appointed by the Government has personally supervised every stage of preparing and canning the food, including the sanitation of the plant, the distributor or canner may mark his goods "U. S. Grade A," and so on. But the "U. S." may not appear on the label unless this service has actually been performed.

How does knowing the grade affect selection in buying canned foods? Every careful housewife has different uses for different qualities. Take canned corn as an example: For a company dinner she is willing to pay a trifle extra, and get "Grade A." When the family is given plain stewed corn, she wants it good in flavor, but not high in cost.

"Grade B" or "Choice" would be very nice, and "Grade C" would do if you are watching pennies pretty closely. "Grade C," or a "substandard" grade — which merely means a wholesome food lacking some of the qualities of the higher grades — would give adequate flavor to such dishes as corn pudding, corn soup, corn fritters, tomatoes with corn and cheese, and so on.

It is easy to see how helpful these grades will be when they are once adopted universally. It is important for the housewife's voice to be heard in the matter, for at present distributors of canned goods declare that the housewife does not read the labels. When she convinces them that she does, and that she prefers to buy canned goods bearing plainly marked quality grades, she is more likely to get this information on the labels.

When Shopper Returns Goods

The practice common to many shoppers of having goods delivered and then returning all or part of the delivery is a wasteful procedure which adds an unnecessary overhead charge to the cost of marketing and inflates retail prices, says Ada Lillian Bush, business analyst of the United States Bureau of Foreign and Domestic Commerce, in a discussion of intelligent spending by the buyer for the home.

Women should study their buying problems, says Miss Bush, if they are interested in furthering the production and marketing of good quality materials at the lowest prices they can be made by a healthy, well-nourished and

self-respecting laboring class. Pursuing the argument, Miss Bush says:

"We do not want prices to remain low at the expense of human life. There are many ways, however, in which as buyers of merchandise we can increase the value of our 1933 dollar in exchange for merchandise. In the way you go about your business of marketing for the family table, or shopping for yourself, or the family, you do countless things that either add to or subtract from the value of your dollar in exchange for merchandise.

"When you buy a couple of perfectly good dresses, for instance, a pair of matched window drapes, or two pounds of butter, have them sent to your home, then decide to keep one and return the other — that, perhaps, seems of little importance to anyone. However, the amount of all goods bought, delivered, and returned to stores runs to a startling total — between four and five billion dollars annually, according to some estimates.

"Of course, if there is anything wrong with the merchandise, you should return it. Retailers will readily tell you that there is no objection to returns for justifiable reasons and within a reasonable time. The returned goods privilege, itself, is generally regarded as sound practice; but it is a different story if, in many cases, the customer thoughtlessly takes an unfair advantage.

"In a world of perfect economy the flow of merchandise would always be toward — never away from — the customer. The woman who, by careful choosing, gets what she wants in the first place is a worthy traffic directress who helps to reduce avoidable wastes in distribution, which adds to the price of goods and the cost of living without benefit to anyone.

"By passing on to the retailer any information about preferred merchandise — that is the result of her careful thought — the homemaker is doing a real service. A lack of knowledge as to types of merchandise that will prove most desirable to consumers causes a continual backward flow of goods.

"Every piece of consumer merchandise is intended for the use of someone. To the extent that the homemaker contributes to a one-way passage of goods she is co-operating in consumer-dealer efforts to eliminate wastes.

"Thoughtlessly buying what is likely to be returned is only one of many practices that tend to lessen the value of the dollar in exchange for goods. By following a simple, general budgeting plan — not something so detailed and difficult that the home buyer grows weary of trying to keep it up — it is easy to fall into more regular and systematic buying habits.

"From the day the home buyer thinks about budgeting she is apt to

arrange with herself and family to pay bills more regularly. It is not so important to creditors, as a rule, whether bills are paid weekly, monthly, or bi-monthly, if they can count on payment at some regular period.

"In credit studies it has been found that often those who have the most money and are best able to pay are apt to be the most irregular in that respect. They feel sure that the laundryman, butcher, grocer, etc., knows he will be paid some day. That is probably true; but 'what day' is of importance if credit business is to work out most gainfully for everyone concerned."

Beer as a Cut Price Leader

Now that beer bids fair to be sold through grocery and drug stores, without any restrictions except a license tax, the question of price-cutting has come to the front. The chain stores are expected to make a loss leader of beer, and the drug trade has served notice on the brewers that if they permit the chains to do this they, the druggists, won't sell beer at all.

Over in New Jersey, the pestiferous chains have already begun to cut prices. A certain brand of beer costs wholesale \$1.77 for two dozen bottles. One large chain came out with an advertised price of six bottles for 50 cents or \$2 for two dozen. The gross profit of course didn't even cover the cost of doing business. Nevertheless all the competitors of this pirate had to follow.

Beer is a legitimate article of merchandise which ought to pay a decent profit and would pay it if the cut-price racketeers would let it. If the brewers want to do the independent grocer a good turn — and themselves as well — they will tell the chains that they can't sell their beer except on a sane basis. — Philadelphia Grocery World.

Gabby Gleanings from Grand Rapids

Two new Red and White stores will open for business May 19—Hall & Eichenberg, Big Rapids, and Mrs. E. Brink, 251 Page street, Grand Rapids.

Judge Perkins, of the Kent Circuit Court, has ordered the sale of the remaining assets of the Coulter Lumber Co., 1300 Century avenue, Monday, May 22, 2 p. m. The sale will be by public auction under the auspices of Abe Dembinsky. The assets consist of 400,000 feet of lumber, real estate, book accounts and office fixtures. The assets are appraised at \$15,000.

June Meeting of Board of Pharmacy

The June examination of the Board of Pharmacy will be held in Ann Arbor, beginning Tuesday, June 20. No location has been set as yet for the Upper Peninsula examination.

Will Congress please do what it means to do; then go home.



Lines of Interest To Grand Rapids Council

The new deal has been doled out to Michigan. Thursday evening saw the advent of the new beverage that has had the Nation all agog for so long and caused our solons in Lansing so many sleepless (?) nights. After carefully sampling the subject of so much discussion, we wonder if it hasn't had too much publicity and been too much vituperated for what there is to the thing. Never heard much about near beer when it was forced upon the public excepting that the man who made it was a poor judge of distance, yet its first cousin has been cussed and discussed in every state in the Union. We fear that those who have made so much noise about the possibility of the populace going to the bow-wows when the new drink became accessible will have to stretch their imagination to the Nth degree if they can find a wallop in the stuff sufficient to cause a visible bruise to appear on the surface. We are not satisfied that it is possible to see colored boys in wood piles when there aren't any wood piles.

Prohibition may not have done anything else for the country, but it reduced the number of men who thought they could sing.

We note Mr. Stowe's discovery of two business partners who never read or listen to current happenings over the radio. It does appear strange that one should discover such animals in this day and age, yet we are almost sold on the idea that such a thing must be prevalent quite generally among the American people to-day from the things which they suffer to happen which might be avoided. Apathy to important questions has led us into a mess, locally and nationally. We wonder if there are enough thinkers, readers and listeners left who may be able to solve the enigmatical conditions which confront us today. The non-reader or listener may put shekels into his own pocket, but as far as being of any use to his community, he might as well be planted up on boot-hill.

At the hour of birth, says an authority, human intelligence stands at the zero mark. Which proves that some adults weren't always as dumb as they are now.

In May, 1907, there were 20,513 male laborers employed in our factories at an average daily wage of \$1.86. The average daily wage in the state was \$1.93. And we thought things were tough years ago.

Some one seems to have removed the cover from our local political cess-pool and let out some of the stench. We have always heard that Grand Rapids was a pretty clean city and free from petty, petulant politics when it came to the city dads, but we believe we must have misunderstood someone or else the filth has been carefully hidden in the political cess-pool and it is now that the stench has become so powerful that it has begun

to reach the olfactory nerves of the public. To be out of style is to be out of life so Grand Rapids might as well enjoy the current pastime.

The political bee buzzes loudest around the candidates for office, but it is usually the public that gets stung.

Occasionally one meets up with an old timer who used to swing a grip and play a mean hand of cribbage or rum: one of the boys who made the high grass towns, covered his territory with a horse and buggy and told some fairly good stories. Had ambitions for greater things and with a marked degree of determination made good in the selling field in a big way. Big hearted, boisterously happy in his job, hard working and making it tough for the shirker who tried to get by with the least amount of effort.

We bumped into "Red" Seible the other day and many were the memories that crowded in to make that meeting an event. His good wife calls him Frank, but to the gang he will always be "Red" although silver has toned the fire to a soothing glow. Big physically and mentally, ever ready to sympathize and condole, ever ready to assist the under dog, he has paved a pathway for his welfare that is commendable. Big, courteous, brutally frank at times, but honest in his convictions and behavior, he is typical of the man who goes places and does things. We best remember him when he swung a cookie and biscuit grip up Reed City way along in the early teens when going was tough and men had to be double chested if they were successful. We remember him when his laughter drowned out the clatter of the wheels of combination trains that plied back and forth on the spur lines and his arguments carried on the air from hamlet to village to town. Having served his territorial constituents faithfully for several years he connected with a dry-goods house of some magnitude and busied himself in the task of clothing the countryside for several years. One day he was bitten by a bug that gave him an idea that if he could pull the wool over the ears and arms of the people he could sell something that would adequately cover the entire person against misfortune so he entered the life insurance business. He secured a contract with the Northwestern National Life Insurance Company about nine years ago and in that connection he found the Utopia for which he had been searching. He has been very successful in that line of endeavor and is consistently at the top of the national list in contracts written. He is one of the best posted insurance men in the country and his clientele is content in the service he renders. He is located in room 411, Michigan Trust building and happy in the thought that he is rendering a service to his friends and the populace in general. Although a busy man, he enjoys sitting down and recalling the old days when fraternizing with traveling men was a religion and hard work was a stepping stone to bigger and better things.

This is truly a mechanical age. Even public officials are frequently machine made.

From boyhood we have secretly and openly read stories of the bold, bad buccaneers until we were afraid to ven-

ture forth in the dark for fear that we might meet up with one of the band who might string us up to a yard arm or cause us to walk a plank. Through the absorbing interest in the stories, we never gave a thought to the origin of the name by which pirates were distinguished from other seafaring gentlemen. Down in the West Indies there was once a tribe of Indians known as the Caribs. The Spaniards "assimilated" them by a process well known and highly popular during the fifteenth and sixteenth centuries. Today only a few frazzled remnants of these people remain, mixed with white and black blood. In the day of their strength a favorite food of the Caribs was dried or smoked meat. The rack on which this meat was dried was called a buccan. On the heels of the Spaniards came a few adventurous Frenchmen who saw in this simple industry a chance for real profit. Therefore they improved on the method and were soon selling meat from their buccans to all the voyagers among the islands. The Spanish lords of the islands looked with disfavor on this infant industry and brought suit against the monopolists — with sword and fire. The Frenchmen, seeing their industry broken up, took to the sea and retaliated by seizing Spanish ships whenever the opportunity offered. Their former occupation gave them their name — they were the first buccaneers.

The delegates of Grand Rapids Council to the Grand Council meeting in June held a meeting Saturday noon in the Elk's cafeteria. They discussed important matters that are to come before the Grand convention.

Raymond Francisco, clerk at the Herkimer hotel, has been promoted to manager of the hostelry to succeed Raymond Reid, who has succeeded his father, the late David Reid, owner and manager of the Reid Hotel in South Haven. Mr. Francisco is to be congratulated upon his promotion, which came to him through strict application to his duties while employed as a clerk.

The secret of success is a secret to many people.

C. C. Starkweather, member of Cadillac Council, of Detroit, called on friends while in the city last Wednesday. Cliff, as he is familiarly known, is sales-manager for the Aerocar Co., of Detroit, manufacturer of the Aerocar land yacht and commercial trailer. He is quite enthusiastic over the possibilities of a market for their products and informs us that the General Electric Co. has placed an order for one thousand of the trailers to be used for exhibiting model electric kitchens. Mr. Starkweather's many friends among the commercial travelers wish him abundance of success in his new venture.

H. R. Bradfield and family spent the week end with the Manning family, of Hartford. They attended the blossom festival at Benton Harbor during their visit.

Mr. and Mrs. Fox, of Detroit, spent the week end with Mrs. Fox's parents, Mr. and Mrs. W. E. Lypps.

The Normal drug and book store of Mt. Pleasant has been closed, due to present business conditions. It is not reported whether the closing will be temporary or will be permanent.

John B. Olney packed his turkey, got his sales arguments and literature together and headed his land craft northward Monday for a two weeks trip in the Upper Peninsula. He expects to call on every print shop in Upper Michigan and in Hurley, Wis. John will no doubt have some real news for us when he returns.

G. R. Traffic Cop: "Why didn't you stop when I whistled?"

Charlie Ghysels: "I'm sorry, but I didn't hear you."

Traffic Cop: "Well, you'll get your hearing in the morning."

R. E. Groom has returned from a business trip to the Upper Peninsula and reports a fair business. This is the first trip Bob has made to the copper and iron country since 1898.

Joseph E. White, of 220 East 8th street, Holland, is still on the injured list. He notified the secretary that he crushed the big toe on his right foot while moving a refrigerator. Grand Rapids Council wishes him a speedy recovery.

Mr. and Mrs. W. E. Lypps left Monday for a two weeks' trip to the Upper Peninsula. They expect to spend Sunday in the Soo.

When Ray Bently had the accident with his car a few days ago, he limped painfully to a telephone and called up a garage.

"Hello," he said, "I've turned turtle. Can you do anything for me?"

"I'm afraid not," came the sweet feminine reply. "You've got the wrong number. What you want is the zoo."

We haven't heard many fish stories since the season opened. In fact, we have never listened to as many truthful reports in years. It may be that people are changing along with conditions, but whatever may be the cause, we are sure that few huge stories are being told. When you inquire as to the catch, the usual reply is, "not much luck, water too high." We are anxiously awaiting the recession of the high water to further test the present human attitude toward exaggeration.

Some interesting returns have begun to filter in from the new beer's eve. Our worthy Junior Counselor and sedate Chaplain report they were the first to be served the new beverage in the Bancroft Hotel in Saginaw. They assert there was a five piece German band, which is probable. They swear the band wore red vests, which is questionable. They remember the first name of the waitress who served them, which is natural.

Buy quality merchandise. Don't buy cheapness, pay enough to get your money's worth. This is not a "shoddy" nation. Be American. Scribe.

Shoe Orders Increase Sharply

Spurred by advancing prices, both wholesalers and retailers placed the largest volume of orders for shoes during the week since midyear of 1932, manufacturers report. Price advances of 5 to 10 cents per pair to retailers and up to 20 cents per pair to wholesalers are now general and further increases are expected. Plants have started to step up operations considerably and several of the largest producers are now working full time. Both sales and production for the current month are expected to be substantially ahead of those of last year.

IN THE REALM OF RASCALITY

Questionable Schemes Which Are Under Suspicion

The following is a copy of a "Public Warning" issued by Neal J. Ross, Commissioner of Securities of the State of Missouri under date of April 5:

Complaint has been filed in this Department that a tipster service located in Boston, is sending special delivery letters in an effort to sell stock in a western gold mining concern.

The special delivery letter is signed Mark Hamilton, and is followed by a long distance telephone call, asking quick action in the purchase of the stock. The tipster service is operated under the name Boston Financial News.

The public is warned against any financial transactions suggested by such special delivery letters, and long distance telephone sales tactics.

G. K. Allen dropped into Alliance, Ohio, in the fall of 1931 and started soliciting business for the Barre Granite Memorial Association Inc. He is reported to have rented a lock box at the post office, and then started out selling memorials with the argument that he had no shop, no investment and therefore no overhead. He claimed to be able to cut the standard prices about one-half because he was operating direct from the manufacturer to the consumer. He asked one-third of the purchase price in cash with the order and in some cases is reported to have obtained cash in full by giving a 5 per cent. discount.

Some of the stones were delivered in the spring of 1932 and he kept on taking orders and collecting money. Customers whose deliveries were not made began to close in on him. But not before he had propositioned a number of cemetery men in Alliance to help him make sales on a 5 per cent basis. As a consequence, prospects, old and new, were high pressured on every hand. Commission men went out in person with Allen to call on their friends and acquaintances. Finally, it became so hot for Allen that he left one morning in the wee small hours, and hasn't been heard from since. It is reported that one cemetery man near Alliance is holding the bag for about \$500. A certain railroad detective paid Allen \$165 in advance for a marker which never was delivered. At least one Toledoan was among the victims. Bargain hunters in tombstones would do well to bargain with legitimate concerns and let it go at that.

Before you invest, investigate.

If any reader knows the whereabouts of one C. N. Walters, securities salesman and alleged representative of Dunne, Bauer & Co., Inc., of Chicago, please communicate with the Better Business Bureau.

June 7, 1930, began a two week showing of the film, "Ingagi," in Toledo at the Pantheon Theatre. It was advertised as "Amazing! Astounding!" "A Thousand Thrills from the Heart of the Jungle!" "The Most Sensational Picture Ever Filmed!" "Sensational Real Adventure Film! Made With Un-

told Difficulties!" "A Mystery of Africa Unveiled!" "The Capture of a Live Gorilla," etc.

"All of the above features and others will be found in Ingagi, the wonder film with sound, depicting the safari of Sir Hubert Winstead, F. A. S., and Captain Daniel Swayne, into the deepest fastnesses of the heart of Equatorial Africa," according to local advertising.

Local press notices informed the public that "Ingagi has been filmed with a dialog, the voice of Sir Hubert Winstead being heard throughout in descriptions of the various events." "Ingagi, which means gorilla, shows many stirring 'shots' of lions, tigers, elephants and other wild beasts and pictures actual encounters with many of them. It also reveals some amazing views of gorillas said to be half ape and half human. The natives of the section also have been caught by the camera's eye and in several instances are shown in company with gorillas." "Igadi has been attracting record breaking audiences to the Pantheons and begins its second big week in this picture house today."

In the light of subsequent developments, it is hard to conceive of a greater fraud on the "record breaking audiences" in Toledo and many other cities where this film was shown. A prepared news release from the National Better Business Bureau on June 2, 1930 announcing that "Ingagi" has "been denounced by scientific and educational authorities as misrepresenting wild animal life," and setting forth the results of the Bureau's findings, was offered to the press throughout the country.

As would be expected, Congo Pictures, Ltd., because of the opposition by the National Better Business Bureau to the "Ingagi" fraud, filed suit against that Bureau for damages totaling \$3,000,000. The Motion Picture Producers and Distributors of America, Will H. Hays, and others were also defendants. The suit was shortly dismissed. None of the defendants paid any money by way of actual or punitive damages.

One May 5, 1933, the Federal Trade Commission announced the issuance of an order to Congo Pictures, Ltd., producers of the film called "Ingagi," to cease representing the film as a true and authentic record of an expedition in Africa. The Commission found that "Sir Hubert Winstead, F. A. S., F. R. G. S." who was represented as having led the expedition in Africa, and "Captain Daniel Swayne," billed as an American hunter and collector of museum specimens, were both fictitious persons. No expedition headed by such persons on which pictures were made ever took place. An animal proclaimed to be "new to science" and designated in the film as "Tortadillo," because of its resemblance to a tortoise and an armadillo, was a turtle with wings, scales and a long tail glued onto it, while the so-called "pygmies" said to be shown in their native environment were not pygmies at all, but colored children living in Los Angeles. The native woman represented as being sacrificed by her tribe to the gorillas was a Los Angeles colored woman, while the people represented as

"strange creatures apparently half-human and half-ape" were actually colored people living in Los Angeles and made up for the purpose of the picture. A lion shown in the film as attacking a camera man and being killed was a trained lion in Hollywood, according to the Commission. Many jungle scenes of the film were taken in a Los Angeles zoo. It was found that there was no such word as "Ingagi," as meaning gorilla, in any written dictionary of any African language.

Promotional literature from the Gulfport Investment Co., 200 Public National Bank Bldg., Houston, Texas, was turned over to the Better Business Bureau by a Toledo physician and then forwarded to the division of securities. That department sent a "cease and desist" order to the company and the letter was returned by the Postmaster at Houston marked "fictitious."

The Advertising Review Committee, consisting of representatives of national advertisers, advertising agencies, publishers, and broadcasters, organized to review cases considered as violating sound advertising practice, held a meeting on April 17 to consider proposed amendments to the Federal Food and Drugs Act now under consideration by the Department of Agriculture.

The Advertising Review Committee went on record as being in full sympathy, in principle, with legislation now being considered by the Department of Agriculture, to amend the Food and Drugs Act, whereby a food or drug product would be declared misbranded if falsely advertised so as to deceive or mislead the purchaser.

The Advertising Review Committee was formed by the Association of National Advertisers and the American Association of Advertising Agencies in co-operation with publishers and representatives of other media for the purpose of reviewing cases considered as violating sound advertising ethics and standards. The Committee is the outgrowth of a movement begun some time ago by these two organized groups to correct abuses in advertising which tend to discredit all advertising. As a result of a series of meetings extending over a period of two years, a code was agreed upon classifying the practices which, in the opinion of the Committee, tended to discredit advertising.

The following code was adopted by the Committee in an effort to curb those practices:

1. False statement or misleading exaggerations.
2. Indirect misrepresentation of a product or service through distortion of details, either editorially or pictorially.
3. Statements or suggestions offensive to public decency.
4. Statements which tend to undermine an industry by attributing to its products, generally, faults and weaknesses true only of a few.
5. Price claims that are misleading.
6. Pseudo-scientific advertising, including claims insufficiently supported by accepted authority or that distort the true meaning or application of a statement made by professional or scientific authority.

7. Testimonials which do not reflect the real choice of a competent witness.

The Advertising Review Committee was launched with the idea that advertising was capable of handling its own ethical problems. The purpose of the Advertising Review Committee is to aid in making effective the code and to interpret it.

A plan of operation for the committee has recently been adopted, which provides, in brief, for the utilization of the National Better Business Bureau as the machinery for handling alleged violations of the code. If no satisfactory agreement can be reached between the National Bureau and advertiser, agent or publisher, an appeal can be made to the Advertising Review Committee which, after proper study of the facts, will render an opinion.

The Toledo Better Business Bureau will co-operate in such a plan.

The Eastman Kodak Co. and the International Silver Co. inform the Bureau that a number of firms operating from Detroit, Toledo, and other cities are offering business stimulating propositions to merchants. Sales agents of these firms frequently falsely claim to be representing the Eastman Kodak Co. or the International Silver Co., or they use the names of these companies' products without any authority and without being able to deliver said products. Please furnish the Better Business Bureau with a statement of your experiences with such schemes during the past six months.

Read the article below, copied from the April 8, 1933, issue of the Pennsylvania Banker's Association Protective Bulletin which sheds an interesting light on one of the sources of scurrilous anti-Better Business Bureau literature which has been flooding the country.

"On Tuesday morning, March 28, the Secretary's office was deluged with letters from member banks enclosing a printed form of contract together with a letter of the 'American Trade Council' of Ashland, Md., Harold W. Phillips, Managing Director, the letter being addressed to each separate bank as a 'Sound Bank,' this fact being determined according to the letter, by the prompt re-opening of the bank following the bank holiday. The letter invites the bank to forward statement figures for recording in the 'Master Card Index File' (whatever that means) of the American Trade Council. No statement is made in the letter that the accompanying form is a contract binding the bank to pay \$50 for the proposed service.

"Letters from bank officers addressed to the Secretary, are rather uncomplimentary regarding Harold's new idea. It is pointed out that the word ('seal') appears on the signature line of the contract in order for its binding effect should anyone out of haste or misunderstanding supply the requested data and sign the contract.

"The columns of the Protective Bulletin have frequently referred to Harold Phillips and his unique methods. It is hoped that Pennsylvania banks will not commit such an error of

(Continued on page 7)

MOVEMENTS OF MERCHANTS

Newaygo—The Newaygo Machinery Co. has changed its name to the Newaygo Engineering Co.

Lakeview—Guy Walker, formerly engaged in business at Hart, has opened a 5c to \$1 store in the Carlton block.

Detroit—The Acme Mills Co., 1337 Beaubien street, cotton mill agent, has decreased its capital stock from \$300,000 to \$10,000.

Detroit—The Red Robin Hosiery Shops, Inc., 1421 Woodward avenue, has changed its name to the Bird Hosiery Shops, Inc.

Port Huron—The Chamberlain Bean Co., wholesale dealer in beans and peas, has increased its capital stock from \$10,000 to \$30,000.

Lansing—The Michigan Brass & Electric Co., 213 South Grand avenue, wholesale, has increased its capital stock from \$25,000 to \$30,000.

Detroit—Becker Drug Stores, Inc., 6519 Woodward avenue, has been incorporated with a capital stock of \$7,500, all subscribed and paid in.

Detroit—The Cadillac Wine Distributing Co., 8900 Hubbell avenue, has been incorporated with a capital stock of \$1,000, all subscribed and paid in.

Detroit—Gies & Co., 1337 Winder street, has been organized for the distribution of beverages with a capital stock of \$1,000, all subscribed and paid in.

Niles—The Specification Oil & Supply Co., dealer in oils, gasoline, lubricants, has been incorporated with a capital stock of \$2,000, all subscribed and paid in.

Ferndale—LeVecque Drugs, Inc., 401 West Marshall street, has been organized to conduct a retail drug store with a capital stock of \$10,000, all subscribed and paid in.

Detroit—The Royal Restaurant & Fruit Stand, Inc., 9506 Michigan avenue, has been incorporated with a capital stock of \$10,000, \$2,100 being subscribed and paid in.

Detroit—The Monte Furniture Co., 12898 East Jefferson avenue, has been incorporated with a capitalization of \$25,000, \$1,000 of which has been subscribed and paid in.

Flint—The Rheingold Beer Distributing Co., 920 Walnut street, has been organized to store and deal in beer with a capital stock of \$10,000, \$1,000 being subscribed and paid in.

Muskegon Heights—The Eureka Truck Lines, Inc., Peck street, has been incorporated with a capital stock of \$10,000, \$5,000 of which has been subscribed and paid in.

Cassopolis—L. R. Jacoby, Inc., 127 South Broadway, has been incorporated to conduct a restaurant and sell cigars, etc., with a capital stock of \$5,000, all subscribed and paid in.

Detroit—The Bohemia Amusement Co., 2767 Woodward avenue, has been incorporated for the sale of food and beverages with a capital stock of \$10,000, all subscribed and paid in.

Dearborn—Yurgens Furniture Co., 13343 Michigan avenue, dealer in furniture and floor coverings, etc., has been incorporated with a capital stock of \$5,000, all subscribed and paid in.

Detroit—Arnold's, Inc., 1051 Woodward avenue, retail dealer in clothing for women, misses and children, has been incorporated with a capital stock of \$10,000, all subscribed and paid in.

Detroit—The Detroit Prescription Laboratory, Inc., 3942 West Vernor Highway, prescriptions and dealer in chemicals, has been incorporated with a capital stock of \$1,000, all subscribed and paid in.

Detroit—The North East Distributing Co., 1951 East Ferry avenue, has been organized for the sale and distribution of malt beverages with a capital stock of \$9,000, all subscribed and \$3,900 paid in.

Ludington—The Ludington Beverage Co. has been organized for the warehousing and distributing of beverages with a capital stock of 10,000 shares at \$1 a share, \$1,720 being subscribed and paid in.

Muskegon—The Lakeshore Corporation, 1922 Peck street, has been organized to deal in used and new machinery, mill supplies and hardware, with a capital stock of \$10,000, all subscribed and paid in.

Jackson—The Business Men's Club, Inc., 2501 Wildwood avenue, has been incorporated to conduct a restaurant and cafe with a capital stock of 100 shares at \$10 a share, \$1,000 being subscribed and paid in.

Detroit—Sales-Incorporated, 707 Guaranty Bldg., has been organized to deal in merchandise with a capital stock of \$60,000 preferred and \$10,000 shares at \$2.50 a share, \$14,350 being subscribed and paid in.

Traverse City—Otto Carlson will cover the territory heretofore served by the late Adrian Oole for the Grand Traverse Grocer Co. Mr. Carlson's territory has been divided among the other salesmen of the house.

Fennville—Duncan Weaver and wife have purchased the building in which their drug stock is located from the executors of the estate of Leonard S. Dickinson, who was in business in the same store for over fifty years.

Marlette—L. H. Miller, dealer in general merchandise, has merged the business into a stock company under the style of the Miller Department Store, Inc., with a capital stock of \$2,500, all subscribed and paid in.

East Lansing—Verlyn Laboratories, Inc., 218½ East Grand River avenue, dealer in soaps, greases, cosmetics and beauty parlor supplies, has been incorporated with a capital stock of \$5,000, \$2,500 being subscribed and paid in.

Detroit—The Ekhardt & Becker Brewing Co., Inc., 1551 Winder avenue, has been incorporated to make malt, vinous and other beverages, with a capital stock of \$300,000, \$150,000 being subscribed and \$100,000 paid in.

Detroit—The Montre Co., 15324 Livernois avenue, has been organized to deal in specialties, objects of plastic arts, etc., with a capital stock of 16,000 shares at \$1 a share, \$1,006 being subscribed and \$1,000 paid in.

Highland Park—The Mark Jewelry Co., 13337 Woodward avenue, has been organized to conduct a retail jewelry and watch repair store with a capital stock of 500 shares at \$10 a share, \$1,000 being subscribed and paid in.

Detroit—The Yorkshire China Co., Inc., 2147 Grand River avenue, dealer in restaurant and hotel equipment, has merged the business into a stock company under the same style with a capital stock of \$1,000, all subscribed and paid in.

Dearborn—The Red Star Coal & Coke Co., 6403 Schaefer Road, has merged its fuel and building materials business into a stock company under the same style with a capital stock of \$7,500, \$5,100 being subscribed and paid in.

Detroit—The Ruby Tire & Radio Co., Inc., 2851 Grand River avenue, has been organized to deal in radios, tires, batteries and washing machines with a capital stock of 1,000 shares at \$20 a share, \$2,000 being subscribed and paid in.

Lansing—Heath's Jewelry Store, Inc., 312 South Washington avenue, has merged its jewelry, china and gifts business into a stock company under the same style with a capital stock of 1,000 shares at \$3 a share, \$1,050 being subscribed and paid in.

Holland—Ray E. Nies, Nies Hardware Co., was recently elected chairman of the local district of the Michigan Retail Hardware Association at a meeting held in the Warm Friend Tavern. Simon G. Verburg of the Verburg Hardware Co., former chairman of the group, became vice-chairman. G. W. Sully, Merchants' Service Bureau, National Cash Register Co., and H. W. Bervig, Lansing, Mich., secretary of the Michigan association, addressed the meeting. Motion pictures showing modern display methods were exhibited.

Manufacturing Matters

Monroe—The Floral City Heater Co., manufacturer of heaters, has decreased its capital stock from \$100,000 to \$7,467.66.

Lansing—The Ideal Power Lawn Mower Co., 704 East Kalamazoo street, manufacturer, has decreased its capital stock from \$300,000 to \$100,000.

Charlotte—Dairyland Stores, Inc., has been organized to manufacture and deal in ice cream and other foods with a capital stock of \$20,000, \$4,000 being subscribed and paid in.

Detroit—The Ziegler Cooperage Co., 419 Curtis Bldg., has been organized to manufacture and sell barrels and materials with a capital stock of \$1,000, all subscribed and paid in.

Dearborn—The Haggery Brick Co., 10450 Michigan avenue, has been organized to manufacture and deal in brick with a capital stock of \$10,000, all subscribed and paid in.

Detroit—Vita-Sealed Potato Chips, Inc., 4001 Fenkel avenue, has been organized to manufacture and sell potato chips with a capital stock of \$25,000, \$5,000 being subscribed and paid in.

Detroit—Oliver D. Ennis, Inc., 2147 Grand River avenue, manufacturer and distributor of hotel and restaurant equipment, has been incorporated with a capital stock of \$1,000, all subscribed and paid in.

Lansing—Brokers, Inc., 412 Capital Bank Tower, has been incorporated to conduct a merchandise brokerage, act as manufacturers' agent, with a capital

stock of \$5,000, \$1,000 being subscribed and paid in.

Flint—Uncold Laboratories, Inc., 3309 Detroit street, has been incorporated to manufacture pharmaceutical preparations, with a capital stock of \$25,000, \$10,000 of which has been subscribed and paid in.

Flint—The Henry Devlin Corporation, 301 Paterson Bldg., has been organized to manufacture and sell devices with a capital stock of 1,000 shares at \$10 a share, \$10,000 being subscribed and paid in.

Grand Rapids—The Valley Beverage Co., 908 Maxwell avenue, S. E., has been organized to manufacture and deal in beverages with a capital stock of 500 shares at \$100 a share, \$10,000 being subscribed and paid in.

Detroit—The Neal-Sommers Corporation, 1002 Hammond Bldg., manufacturer of cutting machines and other automatic machinery, has been incorporated with a capital stock of \$2,000, all subscribed and \$1,000 paid in.

Marshall—The Icidairy Corporation has been organized to manufacture and sell ice, ice cream and dairy products, with a capital stock of \$15,000 preferred and 4,500 shares at \$5 a share, 25,000 being subscribed and paid in.

Detroit—The American Replacement Gear & Parts Co., 1342 Canfield avenue, auto accessories, etc., at retail, also jobbing and manufacturing, has been incorporated with a capital stock of \$5,000, \$3,500 being subscribed and paid in.

Grosse Pointe Farms—Constance Hull, Inc., business offices at 17935 Kercheval avenue, Detroit, has been incorporated to manufacture and deal in ice cream and soft drinks with a capital stock of \$5,000, \$1,000 being subscribed and paid in.

Detroit—The Detroit Frigor Cone Co., 3400 Mack avenue, manufacturer and dealer in ice cream cones, candy and baked goods, has merged the business into a stock company under the same style with a capital stock of \$2,000, all subscribed and paid in.

Detroit—The DeLuxe Manufacturing Co., 4408 East Davison avenue, manufacturer of beverage equipment, bottling outfits, has merged the business into a stock company under the same style with a capital stock of \$10,000, \$2,100 being subscribed and paid in.

Detroit—The U. S. Spat Co., 158 West Jefferson avenue, manufacturer of spats and dealer in clothing for boys, has merged the business into a stock company under the same style with a capital stock of \$23,000 common and \$2,000 preferred, \$1,000 being subscribed and paid in.

Grand Rapids—The Grand Rapids Hardware Co., 554 11th street, N. W., manufacturer of metal pulleys and other classes of merchandise, has merged the business into a stock company under the same style with a capital stock of \$200,000, \$1,000 of which has been subscribed and paid in.

Misused power is worse than misused money.

Without a right state of mind, nothing goes right.

Essential Features of the Grocery Staples

Sugar—Local jobbers hold cane granulated at 5c and beet granulated at 4.80 c.

Tea—No change has occurred in the first hands tea market in this country during the week. Demand is normal without any change in prices. There was some demand during the week for lower price Javas, Ceylons and Indias. Consumptive demand for tea is about as usual.

Coffee—During the week announcement came from Brazil that the current crop of certain grades of Brazil coffee showed a great increase. Even if it had shown a decrease there probably would have remained too much coffee for the market to take. Prices during the week of Rio and Santos futures, green and in a large way, have not materially changed, although there have been some advances in Santos on account of the scarcity of the better grades. This, however, is in no sense a basic advance. The undertone of the market is still soft, but temporarily prices are steady to firm on some grades. Rio shows no particular change for the week. Mild coffees have shown a small fractional advance during the week on account of a pretty good demand. Jobbing market of roasted coffee has not changed in any important way.

Canned Fruits—California fruits show no particular change for the week. The demand is light, but the statistical position strong as the spot stocks are expected to be pretty well cleaned up by the time the new packs come along.

Canned Vegetables—Prices of canned vegetables are well maintained this week, but spot business in most lines is only ordinary. This is viewed as somewhat of a reaction to the rather broad buying which took place in the preceding weeks. There has been a very good nation-wide demand for futures and less readiness on the part of canners to quote, at least in lines where costs are as yet uncertain. It must be noted that the grower or raw stock producer is up and on his toes regarding this inflation business. If he is not, his Congressman is making him aware of what is in the cards. He is demanding his share in the higher prices which are envisioned in the future and his reluctance to tie his crops up in contract with canners at low prices becomes plainer every day. Make no mistakes about it, the grower wants his share of the benefits of inflation first or he knows he won't be likely to get it all. And his Federal Government is solidly behind him, using all its influence to see that he gets it. Under the circumstances, it is not surprising that canners are taking it easy, as regards definite commitments at this time on new pack goods. Southern tomatoes and peas are still firm and show an advancing tendency on account of scarcity. Southern brands of corn are also a little firmer. Maine corn is weaker.

Canned Fish—Alaska salmon is still showing an advancing tendency on account of small stocks. As to high grade Columbia River salmon, there is a strike out there and the situation is somewhat unsettled. The pack is

being considerably interfered with and this will undoubtedly affect prices. Demand for salmon generally has not been improved by the firmness in price.

Pickles—The market remained in much the same position as last week. Salt pickles were scarce and commanding firm prices. Packers were not inclined to offer. Dills virtually off the market and due to be so throughout the summer. Sweets and glass goods answered a good hand-to-mouth demand.

Dried Fruits—Dried fruits are rather quiet this week. Trading is routine. Jobbers and packers reporting a fair volume of business of the small lot kind, but contrasting to the good demand of a week or two back, when prices were working higher. As the market has leveled off, buyers see no advantage of taking fruits unless they need them. As the warmer weather approaches, a rather narrow trading market is looked for. Prices are expected to hold their own and may even work higher, as there will not be such pressure to sell fruits before new crops because they will benefit by such inflation as takes place in other lines. Carryover will probably be worth more in the fall than such stocks are worth now. The Coast does not look for any burdensome stocks to be carried over, however. Thompson raisins are reported as in good statistical position with some hope that supplies will be well cleaned up by the time new crop is ready. A preliminary survey of the new raisin crop has indicated that Thompson tonnage will be around 75 per cent. of last year's, while Sultanias will run about 50 per cent. The crop is expected to be late, also, as the weather has been unseasonal. Packers are quoting fruits for future delivery at advances of 1/8c or more up, according to variety. Various sizes of California prunes as well as Thompson raisins are cheaper to buy for prompt than deferred shipment, which fact may spur the trade to carry more general inventories through the warm months.

Beans and Peas—The only weak item in dried beans during the week has been red kidney beans, which declined slightly. The balance of the list is still firm, though rather quiet. Dried peas are steady to firm with a very quiet demand.

Cheese—Cheese is steady with a moderate demand. Possibly it shows a slight advance as compared with last week.

Fish—Mackerel and other salt fish continues quiet and probably will continue to do so until later in the season. The market is not weak, however, as stocks are small.

Nuts—The shelled nut market is a little more active, as buyers begin to show some concern about their future requirements. Stocks in the hands of distributors here are very light, and there has been some trading back and forth among importers in varieties such as shelled filberts. Prices have reacted upward on a number of items, filberts, perhaps, showing the stiffest advance, although prices on imported shelled walnuts made sizable gains also.

Olives—Because of higher replacement costs, a reflection of firmer foreign exchange, the spot olive market

showed strength. Leading sellers have advanced their ideas from 5 @ 10c per gallon. Consumer demand gives signs of increasing, there being some fair buying out of spot stocks. Little is being done for forward shipment.

Rice—The market holds very strong in the South this week, with the latest reports of distribution for April proving another bullish factor likely to induce holders to ask higher prices again. The April distribution ran well ahead of last year and mill stocks are in a very strong statistical position. Holders of rough rice are getting their prices without any difficulty.

Syrup and Molasses—Sugar syrup remains unchanged for the week. Demand is pretty good and the production still light. Compound syrup, which is made from corn, had another advance of 15 cents per 100 pounds, which is the third advance in a little over a month. The corn market is the reason. The finer grades of molasses are selling fairly well at unchanged prices.

Review of the Produce Market

Apples—Red McIntosh, \$1.50 per bu.; Spys, \$1.50 for No. 1 and \$1 for No. 2; Baldwins, 75c @ \$1; Greenings, \$1 @ \$1.25.

Asparagus—Home grown, 60 @ 75c per doz.

Bananas—4 1/2c @ 5c per lb.

Beets—75c per bu.; new, 65c per doz. bunches.

Butter—The market is 1c higher than a week ago. Jobbers now hold plain wrapped prints at 23c and tub butter at 22c. Statistical trends are more bearish than otherwise. Weekly reports on the storage movement in principal markets disclose heavy inputs comparatively. The rate of movement into storage stresses the fact that open market supplies are principally absorbed by dealers interested in market spreads. Many operators are taking on the actual butter as against sales of November standards. Warehousemen are especially interested in the spread.

Cabbage—New from Texas, \$3.25 per 75 lb. crate; new from Mississippi, \$4.25 per crate.

Carrots—Home grown, 60c per bu.; California, 60c per doz. bunches and \$2.75 per crate.

Cauliflower—\$2.25 per crate containing 6 @ 9 from Arizona.

Celery—Florida commands 50c per bunch and \$3.50 per crate.

Cocoanuts—90c per doz. or \$5.50 per bag.

Cucumbers—No. 1 hot house, 85c per dozen.

Dried Beans—Michigan Jobbers pay as follows for hand picked at shipping stations:

H. C. Pea from farmer.....\$3.00
Light Red Kidney from farmer.. 3.00
Dark Red Kidney from farmer.. 3.00

Eggs—Jobbers pay 7 1/2c per lb. for receipts, holding candled eggs at 14c per dozen for first and 12c per dozen for seconds; pullet eggs, 11c. The market on eggs appears to be working at cross-purposes. There is a comparatively bearish statistical situation, that is, compared with last year. The eggs keep coming and this rather indicates continued free collections. It is believed, however, that receipts will soon

dwindle. Consequently many dealers hold to the opinion that the market can do better on slight changes for the better in supply trends. Bullish interests argue that the advance in eggs has been slight comparatively. In other words, the market seems pegged for the moment subject, of course, to nervous and unsettled trends depending on the character of news received.

Grape Fruit—Present prices are as follows:

Florida Mor Juice.....\$2.75
Florida Sealed Sweet..... 3.00
Texas, Choice..... 3.25
Texas, Fancy..... 3.75
Texas, bushels..... 2.25

Green Onions—Chalots, 50c per doz.; home grown, 25c per doz.

Green Peppers—50c per doz.

Honey—Comb, 5 @ 6c per lb.; strained, 5 lb. tins, \$4.50 per doz.; 60 lb. cans, 8c per lb.

Lettuce—In good demand on the following basis:

Imperial Valley, 6s, per crate.....\$3.25
Imperial Valley, 4s and 5s, crate.. 4.00
Hot house, 10 lb. basket..... .85

Lemons—The price is as follows:

360 Sunkist.....\$6.00
300 Sunkist..... 6.00
360 Red Ball..... 5.00
300 Red Ball..... 5.00

Mushrooms—28c per one lb. carton.

Oranges—Fancy Sunkist California Navels are now sold as follows:

126\$3.50
150 3.50
176 3.50
200 3.50
216 3.50
252 3.50
288 3.50
324 3.50
Red Ball, 50c per box less.

Indian River oranges are sold on the following basis:

126 4.00
150 4.00
176 4.00
216 4.00
252 4.00
288 3.25
Bulk, \$4.00 per 100 lbs.

Onions—Home grown, 50c per bu. for medium yellow. Texas Bermudas, \$1.50 per bag.

Parsnips—75c per bu.

Potatoes—Old, 45c per bu. on the local market; Idaho bakers, 28c for 15 lb. sack; new, from Florida, \$1.50 per bushel.

Poultry—Wilson & Company pay as follows:

Heavy fowls 12c
Light fowls 10c
Ducks 8c
Turkeys 11c
Geese 7c

Radishes—30c per doz. bunches hot house.

Spinach—85c per bushel for home grown.

Strawberries—Louisiana command \$2.50 per case of 24 qts. and \$3 for 24 qts. from Tenn.

Sweet Potatoes—\$1.50 per bu. for kiln dried Indiana.

Tomatoes—Hot house, 10 lb. basket, \$1.50; 5 lb. box, 85c.

Veal Calves—Wilson & Company pay as follows:

Fancy6@7c
Good5@6c

MUTUAL FIRE INSURANCE

Fire Insurance Questions

Asked by the Pennsylvania Department at a State-wide examination held recently:

1. For what periods of time are fire policies written? How is the rate affected?

2. How is the amount of premium determined, and by whom?

3. Name some items in an insured building that are not covered unless specifically mentioned?

4. Do illegal acts of a tenant, performed without knowledge of the owner, invalidate the owner's insurance?

5. Does a paid fire department have any effect on the size of fire premiums?

6. Define twisting. What is the penalty for twisting?

7. Can the insured having a partial loss demand that the company pay the full amount of insurance and take the remaining property?

8. Explain briefly the purpose of the co-insurance clause.

9. What is the difference between the two mortgage clauses commonly used?

10. If fire results from damage by windstorm, what part of the damage, if any, is covered by the fire policy?

11. State generally to what extent and in what manner clauses can be added to a policy or its standard conditions waived.

12. How is the cost of coverage of property insured under a binder determined (1) if policy is issued? (2) if binder terminates without issuance of policy?

13. Could failure of the assured to protect his property during a fire on neighboring premises have any effect on his claim if he suffered a loss at that time?

14. What is meant by concurrent insurance? Should an agent inspect for concurrency all policies intended to give the same coverage?

14. What is an appraisal? When is it required?

16. Discuss insurable interest as applied to fire insurance.

17. How may an assured assign his interest in a policy after a loss?

18. A \$35,000 property is insured for \$12,000 with the 80 per cent. co-insurance clause. A \$16,000 loss occurs. What is the company's liability?

19. What requirements are made if insurance is canceled (1) by the company? (2) by the assured?

20. What is the obligation of the agent to the assured and the company.

Program for National Association of Retail Grocers Convention

Monday, June 26—10 a. m.

The Industry and Its Relation to Public Welfare

Impressive formal opening

The Governor of New Jersey, the Mayor of Atlantic City, members of Congress and Representatives of Federal Government in attendance, with all branches of the food and grocery industry participating

Address—The Convention Key-Note Announcement of Convention Committees and Officers

Formal opening of "The Food and Grocery Trade Exposition."

Monday, June 26—2 p. m.

Our Association and Its Problems
Memorial service for John A. Green and other departed members
Annual Report of President
Annual Report of Secretary-Manager
Annual Report of Treasurer
Reports of Standing Committees
National Retail Grocers Secretaries Association

The Asparagus Club

Tuesday, June 27—10 a. m.

Taking Stock and Planning Progress
Executive session

Roll call of Associations

Reports of State Association progress

Economic distribution—What does it mean?

Trade abuses and their correction

Destructive price competition and its social and economic consequences

Can distribution speed economic recovery?

Tuesday, June 27—2 p. m.

Independent Enterprise Must Be Preserved

The trade association's responsibility

Legislation and political activity

Industry leadership

Creating administrative machinery to define, promote and apply higher standards in business

Controlling distribution through trade and government action

Our relation to the producer

Our relation to the consumer

Our responsibility to our business

Wednesday, June 28—10 a. m.

Successful Merchandising Practices Presented by Successful Retailers

The complete food market

Present day requirements in store arrangement and equipment

Advertising, sales promotion and display

Adding new lines

Profits of specializing in

(1) Fruits and vegetables

(2) Baked goods

(3) Fresh meats

(4) Dairy and poultry products

Influence of consumer demand on profits

The cost of doing business and staying in business

Organizing and training your store personnel

Nomination of officers

Wednesday, June 28—Afternoon

On request of the local convention committee, Wednesday afternoon is held open for entertainment, featuring a Grocery Trade Golf Tournament, and other events of interest.

Thursday, June 29—10 a. m.

Roll call of delegations

Address—

Retailers progress through retailer co-operative enterprise

Relief agencies and retail distribution

Consideration of convention business

Selection of 1934 convention city

Thursday, June 29—2 p. m.

Address

Consideration of convention business

Election of officers

Installation of officers

Adjournment.

"Take home a dinner for two—and charge it!" a Washington department store invites shoppers. Orders are left at noon and the dinners, all cooked, are picked up by customers on their way home.

Prompt Payment of Losses, Plus—

the ability to pay. This has been proved to hundreds of policyholders who have suffered losses. It is no mere claim. When losses are reported, they are expedited through for payment. This prompt service causes the least amount of embarrassment to the policyholder. The quicker a loss is paid the quicker repairing or rebuilding can be done. Our first thought is of the policyholder — always.

FEDERAL HARDWARE & IMPLEMENT MUTUALS

Retail Hardware Mutual Fire Ins. Co. Hardware Dealers Mutual Fire Ins. Co.
Minneapolis, Minnesota Stevens Point, Wisconsin
Minnesota Implement Mutual Fire Ins. Co.
Owatonna, Minnesota

FIRE is not "Choosey"

Fire, like Death, is feared chiefly because it can descend so suddenly, without regard for persons or plans. Your house may escape even a scorched shingle for twenty-five years—and then, without warning, be burned to the ground in a couple hours. Your only protection is insurance—and don't neglect it! Our records show a pitiable number of cases where fires have been reported a few days after a lapse of insurance—too late to benefit from past years' payments. The only sure protection is constant protection!

FINNISH MUTUAL FIRE INSURANCE CO.
444 PINE ST. CALUMET

The GRAND RAPIDS MERCHANTS MUTUAL FIRE INSURANCE CO.

A LEGAL RESERVE MUTUAL COMPANY

23 YEARS

OF DIVIDENDS TO POLICYHOLDERS

Affiliated with

THE MICHIGAN RETAIL DRY GOODS ASSOCIATION

320 Houseman Bldg., Grand Rapids, Mich.

OUR FIRE INSURANCE POLICIES ARE CONCURRENT

with any standard stock policies that you are buying

The Net Cost is **30% Less**

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

WILLIAM N. SENF, Secretary-Treasurer

IN THE REALM OF RASCALITY

(Continued from page 3)

judgment as that of placing new wine in any of Harold's old bottles."

Readers of this bulletin may recall the local activities of the Jantha Plantation Company several years ago. They involved a Mexican banana farming scheme. Toledo matters were referred to the National Bureau.

A fraud order was recently issued against this company, its officers and agents, by the Post Office Department, the evidence indicating that they were "engaged in conducting a scheme or device for obtaining money through the mails by means of false and fraudulent pretenses, representations and promises."

This is one of the companies which, during the past year or two, has issued certain literature attacking the Better Business Bureaus.

Some of the more active files of information are listed below. The fact that the name of any company or individual is listed does not necessarily mean that the information on file is derogatory. Such lists are published from time to time in order to show the scope of the Bureau's service in many fields of business.

Ace Garage, Inc.
Adams Shoe Co.
Allan's (Summit St.)
American Trade Council
Best Sales Co.
Buckeye State Sheriff's Ass'n.
C. A. Bush
D. F. Chamberlain
Citizen's Universal Service Co.
City Dry Cleaners & Dyers
Columbian Foreign Recruiting Agt.
Continental Sales Co.
Cook-Rite Cooking Utensil Co.
Danish Glee Club
Dexter Sales Co.
A. Dolgin
Duro-Test (lamps)
Franklin Institute
Good Housekeeping Shop
Clarke G. Hardeman
L. T. Redding
Henahan Chevrolet, Inc.
P. J. Hodgins
Hoover Mfg. Co. (uniforms)
Hoyt Bros., Inc.
I. C. S. (cleaners)
International Oil Heating Co.
Kennedy Furniture Co.
Manhattan Board of Commerce
National Kddies Educational Ass'n.
New York Permanent Wave
North American Automobile Ass'n.
Ohio Legal Directory
Ohio-Michigan Serial Book Co.
Osterman & Levey
Paramount Theatre (lottery)
Frank P. Parish
Perry Motor Sales, Inc. (lottery)
Princess Theatre (lottery)
Progress Club
Pyramiding Sales Co.
J. Ramirez
Rogers National Distributors
Roberts Bathtub & Oil Burner Co., Inc.
Otto L. H. Seppeler
Sheldon Hosiery Co.
Sixty Minute Radio Service
Stein's (Huron & Adams)
Sypher Arcon Co.
W. K. Terry

Toledo Guaranty Corp.
Toledo Rental Bureau
Toledo War Veterans Ass'n
United Woolen Co.
Utility Distributors
Earl Wertz Coal Co.
World's Fair Club

H. E. Frye.

Mgr. Toledo Better Business Bureau.

Investment House of Verseput & Co. Incorporated Here

Announcement is made of the incorporation of Roger Verseput & Co., as investment bankers and brokers, with offices at 813-816 Michigan Trust building.

Although a new organization, Roger Verseput, Jr., its president, has been engaged in the investment banking business the last seventeen years. Rufus Boer, vice-president; Neil De Young, secretary, and Herman Thornaga, treasurer, have been associated with Mr. Verseput several years.

The sales department will be under the supervision of Mr. Verseput and will include Mr. Boer, Arthur E. Davidson, former city welfare director,



Roger Verseput, Jr.

who has been associated with the securities business the last three years, Schuyler M. Raber, Gustave A. Metzger, for fourteen years with the Consumers Power Co.; Leland L. Galt and Forest L. Yeakey, who have been connected with the securities business for some time.

The statistical department will be under the management of Edward L. Larson. Through his new organization, Mr. Verseput will continue his association with Distributors Group, Inc., of New York City, sponsors and distributors of North American Bond Trust certificates, a bond trust, and the North American Trust Shares 1955 and 1956, the largest investment trusts of the unit type.

The harder the conflict, the more glorious the triumph. What we obtain too cheaply, we esteem too lightly; 'tis dearness only that gives everything its value. I love the man that can smile in trouble, that can gather strength from distress, and grow brave by reflection. 'Tis the business of little minds to shrink; but he whose heart is firm, and whose conscience approves his conduct, will pursue his principles until death. — Thomas Paine.

DETROIT DOINGS

Late Business News From Michigan's Metropolis

Detroit shoe stores reported an increase in business generally during the past week, with the release of 30 per cent. of assets to 800,000 depositors in the city's two closed banks. This will probably be the last payoff this year, and, many business men believe, probably the last substantial amount realized by depositors. Stores were flooded with customers last week end, with sales records in department stores reaching new records for the past two or three seasons. Release of millions in city scrip last week also prompted buying by city employees who had not been paid for two or three months, but most stores refused to accept the scrip after about three days, as they became loaded up with it. The buying rush is motivated by the long holiday from purchasing which has obtained here since the banks closed on February 13, and a desire to rush purchases before expected rises in prices.

Philip K. Stichler has turned his shoe store at 13031 Essex avenue over to his son, Lawrence K. Stichler, and is retiring from business. Store is in the Southeast section of the city, and in a territory without any other shoe store competition.

Herman R. Lau, new treasurer of Wayne county, has returned to the retail shoe business by reopening in a West side location at 5509 Michigan avenue. He was formerly in the shoe business here several years ago, but had been out of the field for some time.

Richard H. Hocking and John Gillies, operating as the Hocking & Gillies shoe store at 8335 West Grand River avenue, have expanded their business by putting a new shoe department for children in the Moss Brothers neighborhood department store at Grand River and Beverly Court. In addition to this, they recently moved into a new store in the same block as their former location, doubling store space and quadrupling display room available. They are also partners in the Home Trade shoe stores at 320 South Main Street, Royal Oak, Northern suburb, with Henry Kelley. This company, established some years, has just been incorporated, and capitalized at \$15,000.

The National Cash and Carry Co.,

wholesale shoes, has moved into new quarters at 119 Jefferson avenue, West, and is occupying the entire four floors and basement of the building. The company, according to H. E. Braman, president and general manager, has felt the necessity for expansion for some time. In addition to the increased stock room the facilities for merchandise display are greatly enhanced in the new location.

The Greater Detroit Watchmakers and Jewelers Association has begun an active campaign against jewelers who engage in advertising which is misleading. Jewelers who advertise bargain prices, then trick people into paying more for watch repairing than is necessary, will be singled out and prosecuted whenever cases are made out against them.

Philip Breitmeyer, president of John Breitmeyer Sons, florists, 106 Witherell street, and a former mayor of Detroit, has announced he will again be a candidate for the office at the fall election.

Garfield McDonald, formerly buyer of women's coats in the basement store of the J. L. Hudson Co., has been appointed divisional merchandise manager of women's apparel for the basement, succeeding R. H. Merchel, who died recently. A. C. Baer succeeds Mr. McDonald and the juniors' wear department handled by him will now be in charge of A. J. Schaeffer, buyer of girls' wear, in addition to his present department.

General Motors has issued a folder in which are pictured, with their prices, all the models of automobiles manufactured by its various divisions.

Fred L. Rockelman has resigned from the vice presidency of the Continental Automobile Company, it is reported. Previous to this connection Mr. Rockelman was president of the Plymouth Motors Corporation, and before that, sales manager of the Ford Company.

When the Crescent City left Detroit last week with 527 motor cars aboard she carried what is considered the largest single shipment of any one make of cars even to leave Detroit via water — and they were all new Plymouths destined for points on the Great Lakes.

If you must know — the smartest models this year, say the Duco people, are using one all-over color, with perhaps a narrow stripe for contrast.

JUST WHAT YOU HAVE BEEN LOOKING FOR

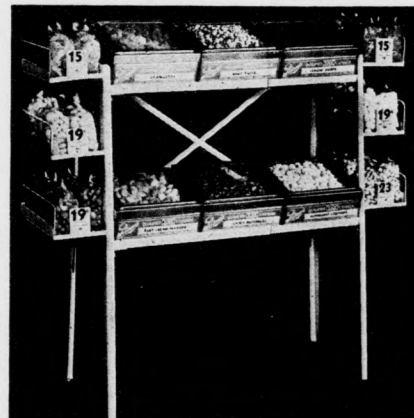
PUTNAM'S
ADJUSTABLE
CANDY
DISPLAY
RACK

Strong, Light,
Attractive

Occupies only
15x34 inches of
Floor Space

Six Hinged Lid
Glass Top Metal
Display Covers
With Each
Rack

Jobbers
Supplied by



The Up-to-date
Way to Sell
Bulk Candy

20 Varieties of
Fast Selling
Items to Select
From

Average Weight
of Candies,
12 Pounds

YOUR JOBBER
Will be Glad to
Give You
Details of This
Unusual Offer

PUTNAM FACTORY
National Candy Co., Inc.
Grand Rapids, Mich.

Makers of
GOOD CANDY
for 65 years

THE MILEAGE BONUS

Congressman Cannon, of Wisconsin, who has introduced a resolution in the House to reduce the traveling compensation of members from twenty to five cents a mile, is of a singularly hopeful nature if he expects it to pass. Even if, as in 1914, this proposal should be approved by the House, the Senate is unlikely to concur.

This special compensation has frequently been denounced as a form of graft, but it has some justification. It is a common business practice to pay the traveling expenses of an employee's wife and family when he is temporarily assigned to a post at some distance from his home. The liberal mileage allowance for members of Congress in many instances does no more than cover this expense.

On the other hand, the Government's generosity is susceptible of abuse, as in the case of this special session, which was called almost immediately after the close of the old Congress. Old members drew mileage allowances although they did not leave Washington during the brief interval between sessions. Senator Borah refused to draw an increase in salary over a period of two years, but the printed record of the secretary of the Senate shows that in 1931 he received \$1,058 in mileage, while his actual traveling expenses to and from his home in Idaho amounted to \$239. Senator Hiram Johnson's "profit" in one year was \$1,018. He lives in California.

It has been suggested that the most businesslike system would be to allow members their actual traveling expenses, or possibly to include those of their families for a single session each year. This would save the Government no inconsiderable sum by eliminating the additional handout, for which there is small justification.

CAUTIOUS EXPANSION

While speculative markets have seen further advances, there is a more definite trend in business circles toward keeping expansion within safe limits. The reasons behind this are to see just how consumer demand keeps step with the new program, what the farm-relief and inflation law signed last week may bring and, again, what the new "national recovery act" and government "partnership" with business portend.

Then, in close prospect, of course, is the World Economic Conference next month, with its host of problems. Preliminary to this, the tariff-truce proposal has found wide acceptance and is received as a happy augury of what may be accomplished on a permanent basis toward replacing economic warfare with world cooperation.

Any present hesitation in business, however, should be defined as quite distinct from the former brand. Care is being exercised on future commitments, but sentiment is quite optimistic as a rule and favors going ahead and not standing still. Fear of some reaction in prices and operations is present as a healthy influence.

Some of the momentum in the rebound from the March "low" in industry and trade has been lost, as indicated by the slower rise in the weekly business index of The New York Times. Steel production has advanced

further, however, in response to another expansion in automobile output, some heavy contracts on public works and a wide demand from miscellaneous users of the product.

The most cheerful news of the week was the sharp upturn reported for last month in factory employment and payrolls, contrary to the usual seasonal trend.

DRY GOODS CONDITIONS

Retail trade is well maintained at its improved level and some large establishments have been exceeding last year's figures quite regularly. Demand is reported to be of a general character, although the early call for Summer goods has been a feature. Small but well-planned clearances have yielded excellent results.

The smallest loss for any month back to July, 1931, was shown by the figures on department store sales in April, issued during the week by the Federal Reserve Board. The late Easter was a factor. Offsetting this partly was the fact that there was one less business day in the month this year.

For the country as a whole the drop was only 9 per cent. The Dallas district was almost even with a year ago, the decline amounting to 1 per cent. The largest decreases were in the Atlanta and Chicago areas, both falling 13 per cent. under April, 1932.

These figures have greatly heartened retail executives, particularly as the comparisons in the next two months will be with periods when the most severe declines were sustained last year under the stress of the budget crisis.

In the wholesale merchandise markets seasonal expansion has passed its peak, but there is still considerable activity, with price increases and withdrawals common. Retailers have extended their buying budgets on Fall staples about 20 per cent. A general policy among manufacturers is to be cautious on speculative orders until it is made clear that consumer buying has really improved.

THE TORNADO BELT

The whirling winds have again ripped through the cotton and tobacco belt of the Upper South, leaving scores of dead and hundreds of homes in ruin. For at least the seventh time in six weeks the tornado has laid waste a great sector of that land. Counting minor storms of local and lesser fury, fully a score of these visitations have, since the first of April, been experienced by the Middle Mississippi Valley and the rising lands on either side. It has been a tornado season of unusual persistence.

This sort of spring terror is, fortunately, a stranger to the North Atlantic seaboard. High winds may come, and cloudburst downpours, but no tornadoes. And those who have never seen such a storm in action cannot well imagine its fury. Out of a sultry sky it comes, by day or night, so swiftly that its warning roar is seldom far ahead of the devastating winds themselves. Trees are torn out by the roots, broken like match sticks. Houses are crushed or burst as from some gigantic force within. Wagons and even automobiles are swept along the ground or caught up and hurled through the air.

Before such elemental anger man is a futile creature who finds safety only in burrows he learned to make from the animals. In a matter of minutes the tornado has struck, wrought devastation and gone roaring elsewhere.

Such is the spring terror of those who dwell in the tornado belt. Strength to face its violence is a part of the price they pay who live in and profit from one of the earth's choicest farmland empires.

GOVERNMENT PARTNERSHIP

The first test of the newly proclaimed "partnership" of Government with business has been accepted by the cotton goods industry. The Cotton-Textile Institute announces that its directors recommend a 40 hour week and a maximum of two 40 hour shifts for the industry. More than one-third of the mills have agreed to the proposed schedule, and when two-thirds have consented the institute will call upon the Government to make the plan effective for the entire industry.

In the meantime, a program less voluntary has been inaugurated in the food industry with the signing of the farm relief bill. This measure places extraordinary powers in the hands of the Secretary of Agriculture and permits control from the farm to the consumer. In the event that prices, production, trade practices or almost anything else does not meet with his approval, he can force action under the licensing provisions of the legislation.

The general reaction to the administration moves toward control of industry are, on the whole, not unfavorably received. Vicious price cutting and unscrupulous competition make most industries willing to accept government supervision if they are permitted to co-operate in ways not permitted by the present trust laws. Of course it is a foregone conclusion that, if such co-operation is allowed, control of profits must necessarily follow.

REFLATION HANDICAPS NOTED

In most instances the handicap on recovery imposed by the millions of unemployed is recognized by business interests and has led to a wary attitude against speculative enterprise. These millions will be reduced as industry resumes operations, but a sharp check will be kept on consumer demand.

Other handicaps which the "reflation" program offers to sound and steady progress are noted also. They include conditions unfavorable to long-term investments, the hazards of fluctuating currencies and the doubts raised over the question of working out satisfactory agreements in industry under trust-law moderation.

When long-term investment is discouraged the heavy industries receive a serious blow and it is questionable how far they can expand without the prospect of business in capital goods. The building industry is palpably in straits at present because of the lack of adequate financing.

Fluctuating currencies have their principal effect in foreign trade, while the matter of trade agreements is one which may work out much better along theoretical than on practical lines.

RISING FARM TROUBLES

The House, responding to the wishes of the Roosevelt Administration, wisely removed from the farm bill an amendment which would have guaranteed cost of production plus "a reasonable profit." That amendment, which originated in the Senate, went beyond all reason in heaping benefits upon the farmers, who are raised by other provisions in the bill to an exceptionally privileged class. This action has infuriated the Farmers Holiday Association, a radical group that has long been stirring up trouble in the Upper Mississippi and Missouri Valleys. Milo Reno, president of the association, declares that the removal of this amendment ended any possibility of postponing the strike called for to-day in twenty-four States. Members of this association in Minnesota have demanded the removal of Secretary of Agriculture Wallace because of his opposition to the grandiose production-cost guarantee. The Administration will, of course, pay no attention to such demands. But it should be prepared to act firmly, if necessary, to help the states in curbing any serious disorders which may be caused by farm radicals.

BASIC INDUSTRY JOINS

Although the usual peak of Spring expansion has been passed, the rise in many branches of industry continues. The forces of recovery and inflation are credited for this movement, but the stoppage experienced in March also had the effect of delaying operations. The advance in steel activity is particularly hopeful, since it signals the participation of the basic industry in the upturn.

Earlier ideas concerning business recovery tended to favor the prospect of another cycle of increase in consumption goods. The textile lines and boot and shoe production have been following rather closely their two year cycles and 1933 was scheduled to be a year of heavier output and demand for them. That forecast has been borne out by the rush of business which has been their good fortune in recent weeks.

The upturn in steel, however, is regarded as evidence of a major swing, which was not the case in the consumption cycle gain in 1931. If both the heavy and the light industries continue together in the upward movement, then the economic outlook is much brighter.

National Cotton Week is scheduled to be with us again this year, May 15-20, with indications that more than 25,000 retail establishments will participate. Among factors cited by the Cotton-Textile Institute for an intensified selling drive on cottons are signs of rising market values, rising style prestige of cotton, increasing popularity of men's cotton suits. Last year \$2,000,000 worth of advertising, window displays and other forms of publicity were used for the Week.

Rooms in a Pittsburgh hotel are sold by picture. Each type and price class of rooms is shown in vertical rows of pictures hung on either side of the room clerk's desk. Thus guests know in advance what they'll get for their money.

OUT AROUND

Things Seen and Heard on a Week End Trip

I was quite surprised last week to receive the following letter from the Collector of Internal Revenue for the District of Michigan, showing that the refund made merchants who sold nut oleo only is now reduced to \$12:

Detroit, May 10—Reference is made to your enquiries of the 4th and 8th instances regarding rebate from the Government, due the taxpayers handling nut oleomargarine exclusively.

In this connection you are advised that a claim for refund may be filed on stamps purchased by taxpayers handling oleomargarine which do not contain animal fat for the periods commencing July 1, 1929, and July 1, 1930, only. The Supreme Court decision, in the case of the Standard Nut Margarine Company of Florida, on which this class of claims is based, exempts tax on oleomargarine containing no animal fat for the four year period terminating June 30, 1931.

Inasmuch as refund is barred by the statute of limitations on the periods commencing July 1, 1927, and July 1, 1928, the two periods mentioned above are the only remaining periods on which a refund may be filed. For your information, the referred to statute requires a claim for refund to be filed within four years from the date the tax was paid.

It is also required that each taxpayer furnish the two stamps in question. In the event they have been lost or destroyed, a statement to this effect in the body of the claim will suffice.

It is also necessary that each claimant furnish the names of all products sold, as well as the names and addresses of the manufacturers of such products.

Respectfully,
Fred L. Woolworth,
Collector.

This means that applications for the full refund now obtainable from Uncle Sam must now be received by the Collector before June 30 of this year. After that only \$6 can be obtained.

It will be noted that the Collector was a long time replying to my letters of enquiry. That appears to be a condition peculiar to those who have occasion to seek information from Government employes. Last Thursday I wrote Mr. Woodworth as follows:

"I am in receipt of your letter of May 10 and write to enquire if merchants who sell nut oleo must take out licenses again June 30 of this year.

"If so, can you kindly favor me with a copy of the decision or ruling which authorizes the Treasury Department to make this collection?

"If any merchant paid a penalty between July 1, 1929, and July 1, 1931, is he entitled to the return of same?

"Please reply to these enquiries early in the day Friday, so the replies will be in my hands early Saturday morning."

It is now Tuesday and no reply has been received from Detroit up to this writing.

Quite contrary to the custom of Government employes is the rule of our present Representative in Congress, Hon. Carl Mapes. I wrote Mr. Mapes on May 11 for assistance in reaching a conclusion in the matter, to which he replied under date of May 13 as follows:

"Enclosed I am sending you copies of the two opinions of the Supreme Court in the Standard Nut Margarine Company case and a copy of Regulations No. 9, amended, of the Treasury Department. There is no expense involved. I think the amended Regulations No. 9 will answer your question about the tax."

Mr. Mapes sends me enough matter to sink a ship, covering the history of oleo legislation since Grover Cleveland's administration in 1886, but much of the matter put out by the Commissioner of Internal Revenue is so involved and complex that I am utterly unable to reach a conclusion in the premises. I am, therefore, writing Mr. Mapes another letter, requesting him to ask the head of the department above quoted to give me a summary of the situation in a few words, which I think both gentlemen will cheerfully comply with.

Many readers of the Tradesman will probably recall Walter C. Spitz, who was employed by our advertising department about twenty-five years ago. A recent issue of the Baker's Weekly announces his recent demise as follows:

"Walter C. Spitz, of the Mueller-Spitz Baking Co., Danville, and Past President of the Associated Bakers of Illinois, passed away at his home in Danville, Friday, April 21. Mr. Spitz had been a prominent figure in the trade of the state for many years, and was a man of wide acquaintance as, previous to embarking in the baking business, he had spent many years with the Fisherman Co. He had not been in the best of health for a few years back, but his friends had not known that he was seriously ill."

Mr. Spitz was a man of energy and thoroughness. He made his mark in Danville as one of the most progressive bakers in Illinois. His death is a great loss to his family and the trade.

I found the merchants of Middleville very happy Saturday over the announcement that the Farmers' State Bank, which had been closed since last July, would open for business the following Monday, under plans approved by Circuit Judge Russell R. McPeck. An initial payment of 10 per cent. will be made to depositors. Plans call for a gradual liquidation of frozen assets over a five year period. The new board of directors is as follows: Wm. Kronewitter, A. W. Gackler, A. H. Bell, H. G. Benaway and Henry Finkbeiner. The officers are as follows: President, Wm. Kronewitter; Vice-President, H. G. Benaway; Cashier, Charles Robertson. Mr. Robertson has been connected with the bank thirty years and is highly regarded by the customers of the bank in Middleville and environs.

Many enquiries come to me regarding the apparent lowering of the average character of the men composing the city commission, which is the governing municipal power in Grand Rapids at this time.

As originally planned the commissioners were elected at large, which did away with ward boundaries which proved so disastrous in the old common council days. So long as this

arrangement was continued we maintained the high character of our governing body, but since the politicians succeeded in dividing the city into three wards we have had a large percentage of poor commissioners who acted solely from selfish impulses and plunged the city into the mire of party politics, which renders good government an impossibility. There is strong talk of the re-creation of the old civic organization which rendered remarkable service in wresting the city from political chaos. It is to be hoped that such a regeneration can be accomplished and the original plan of electing commissioners be restored to our charter. Until this is done the city will be at the mercy of political gangs which will make good government an impossibility.

On a recent trip to Allegan I was pleased to meet Burrell Tripp, whom I have known for fully fifty years, during which time he has conducted drug stores at Bangor, Cedar Springs, Carson City and Allegan, a bank at Carson City, a large general store and manufacturing business at Allegan, an amusement establishment at South Haven and other industries which I do not now recall. At 71 years of age he is one of the best preserved men I know, due largely to the fact that he positively refuses to take on the appearance of age.

Wm. E. Schmitz, who manufactures small tables and other novelty goods at the plant of the Allegan woodcraft shops, showed me orders last Friday for 5,000 tables from Marshall Field & Co. and other large distributors, mostly located in Chicago. He says such orders mean the steady employment for fifty men for sixty days, which will mean much to the merchants of Allegan.

I hope every reader of the Tradesman heard the sermon by Dr. Preston Bradley last Sunday. It was on mother's day and was largely devoted to the history of his father and mother, including a few words about himself. He was born in Linden, Mich., of poor but honest parents, whose greatest ambition was to give their son a good education. He not only received a good education, but he made good use of it, greatly to the delight of his parents and the satisfaction of himself. He entered kindergarten at the age of four and on graduating from the high school of Linden he was elected valedictorian of his class, which honor is usually handed out to the smartest person in the graduating class. On returning from the graduating exercises and while sitting between his parents on the little porch at home, his father asked him, "Preston, what do you want to do next?" The boy replied that he would like to go to college, whereupon the father answered: "We have made the grade thus far. I think we can pull together on a college education." His mother died at 44 years of age, but his father still resides in Linden and listens in on all of his son's talks and sermons which are transmitted by radio. The father was present at the dedication of the church created by the son in Chicago and served as the in-

spiration of the remarkable sermon preached on that occasion. Dr. Bradley thanks his stars that he was brought up in a poor home and that poverty prevented him from making the mistakes which so many rich men's sons commit. His tribute to both his parents was one of the most beautiful acknowledgments I ever heard. Chicago has many things to be thankful for, but her premier human asset is the possession of the greatest liberal preacher in the West. It is to be hoped he may be spared many years to set the pace for other expounders of rational religion.

I recently chided our long-time grocery correspondent, Paul Findlay, about his silence over the recent earthquake in Southern California, to which he replies as follows:

"Now you have a notion that I am a fairly level-headed, sober-minded, humdrum, fact-motivated sort of fellow — not? Then please get this: There is really no use in any attempt to pass the facts of the West coast to anybody who has not visited it and sojourned therein for a time at least. If you were to visit Vesuvius, as you know I did, you would be apt to wonder why folks persist in rebuilding their homes on the slopes of that mountain resetting their vineyards and otherwise disregarding what you and other tenderfeet must think of as plain warnings from Providence. Yet they do — and they could not think of not doing it. And do they really suffer from greater or more frequent hazards than others elsewhere — Minnesota or North Dakota, for example, or Omaha for preferred example, where tornadoes have swept every tangible thing away for miles? No, it is just different and there is less of sudden death in it at that. Our coast slips periodically, and no man can know the periods. We have lived in San Francisco now nearly twelve years. Ten years ago I felt the slightest tremble one evening — wife unconscious of it — felt as if a heavy truck were passing our door. Then about seven years ago we both felt a slight one as we sat after dinner — not heavier than the former one. In July, last, while I was in Seattle, I visited Henry Carstens, who told me about Admiral Rainier, in his eighth story apartment in a building atop a high Seattle hill. We experienced a quake which swayed the building enough to make one seasick had it continued more than 15 or 20 seconds that I happened to think to time it. No man ever knows the strength of the Creator's arm, nor what force He will put into any blow. We must not forget that New Madrid, Missouri, near Hannibal, was wiped out by a quake in or about 1819; and that Hannibal was founded, thereafter on a farm of some 160 acres, which farm was granted, bargained, sold or otherwise transferred during the Monroe administration. Yet who thinks of earthquake? Aside from all that, we think little of quakes hereabouts. The earthquake damage in 1906 in San Francisco was trifling in itself. The disrupting of the water system which let the fire spread did the damage. Frame houses of ordinary good construction

(Continued on page 23)

FINANCIAL

Detailed Distribution of the Hodenpyl Estate

The will of Anton G. Hodenpyl, filed at Mineola, L.I., disposes of an estate of more than \$1,000,000, with Annie P. Hodenpyl, widow of the testator, the principal beneficiary. Mr. Hodenpyl was a banker and member of the firm of Hodenpyl, Hardy & Co., New York City investment security dealers. He died April 23 in Richmond, Va.

Mrs. Hodenpyl, whose home is in Locust Valley, receives \$200,000 outright, the Hodenpyl estate, Mineola, with an additional fifteen and one-half acres adjoining it, the personal property at the Locust Valley estate and \$25,000 income annually from the residuary estate, which is placed in trust with the Bankers Trust Company of New York, the executor of the will.

The remainder of the net income from the estate, under the will, is set up in trust funds, with the income to go to the following persons in the percentages noted: Annie B. Reynolds of Locust Valley, 23 per cent.; Camilla B. Sippy, Vienna, Austria, 23 per cent.; Carl Breuer, Haiti, 23 per cent.; Katherine F. Stearns, Grand Rapids, Mich., 8 per cent.; Richard G. Atkinson, Santa Fe, Cal., 15 per cent., and Cornelius Collins, Locust Valley, 8 per cent.

The trust funds are to terminate at the death of Mrs. Hodenpyl, after which the principal of the trust estate is to be divided as follows:

Anie B. Reynolds, 22 per cent.; Camilla Sippy, 22 per cent.; Carl Breuer, 22 per cent.; Katherine Stearns, 7 per cent.; Richard G. Atkinson, 15 per cent.; Mary F. Hodenpyl of Brooklyn, 4 per cent.; Marion Hodenpyl Sutphen, of Locust Valley, 2 per cent.; the Grand Rapids Art Association, 2 per cent.; the North Shore Community Hospital of Glen Cove, 2 per cent., and the Santa Barbara (Cal.) Museum of Natural History, 2 per cent.

Charles T. Bower of Brooklyn, his secretary, received \$10,000 outright, as did Lieut. Col. George G. Hodenpyl of the Hague. The following bequests were made to employees: Josephine Wilcox, \$10,000; Maria Rourke, \$8,000; Maria Bignon, \$6,000; Cornelius Collins, \$5,000; Edward Wood, \$5,000; Joseph Mamorales, \$500; William Hammill, \$500, and Michael Chicola, \$500.

The Matinecock Neighborhood Association is to get \$5,000 after Mrs. Hodenpyl's death, and his collection of Staffordshire Americana, Dutch silver, and autographs is to go at that time to the Grand Rapids Art Association of Grand Rapids, Mich.

Not So Much Question of Morale as Morality

One of the favorite themes for justifying our current unprecedented economic policy is that it was necessary in order to restore the morale of the American public. Mr. Rainey, Speaker of the House, is one of the more ardent upholders of this thesis, as was shown in his statement of a few days ago to the effect that the Roosevelt policy has saved us from Communism. If any one will take the trouble to investigate the recent record, however, he will find

that from a financial and economic point of view we have not been nearly as lacking in morale as we have in morality.

By this is meant simply that we have broken faith with a very large proportion of the principles which formerly had composed the backbone of our financial and economic system. Contracts between debtors and creditors have been discarded in wholesale lots, the United States Government itself heading the list in the amount involved. We have gone so far in altering the legal framework within which our business structure has operated for generations that today even the attitude of those who have a trustee or semi-trustee position seem to have lost much of their old feeling of responsibility.

Imposing List of Broken Long-Term Contracts

On the first point, the wholesale breaking of contracts, the record is well known. Every bank depositor, holder of an insurance policy, possessor of a savings bank deposit, owner of a Government bond or other gold-clause obligation, and even the possessor of currency has had his contract broken. He has been told that this was necessary for the public good and that only by making such a sacrifice in his legal rights could the economic and financial system of the United States be sustained.

As to the attitude of responsible leaders the record in some respects is even more astonishing. With the last few weeks we have witnessed some of our most important bankers publicly congratulating the United States for repudiating its contract and the Speaker of the House saying that our abandonment of gold was "the smartest diplomatic move in our history." The public has accepted without concern a statement of the former Controller of the Currency that defalcations of bank presidents are "very common." We have swallowed almost without a murmur the charge that it is unpatriotic for an individual who believes that the financial policies being followed are unsound to try to protect himself by withdrawing his money from the bank, that we should adopt a policy which in effect is nothing less than an embezzlement of the wages of the American working man in order to socialize the losses of business entrepreneurs and speculators, and, finally, that we as a nation should prepare ourselves to bargain with the rest of the world on a cut-throat basis.

The following of this course has been quite unnecessary. It is true that the country has been faced with an emergency of first-rank importance, but it has not been as serious as some through which the country has passed at earlier times. Both from the point of view of financial troubles and social unrest the last year can be more than equalled in our history.

It will be possible, of course, for us to develop a new code of ethics and a new legal system to govern the relationship between debtors and creditors. It must be obvious, nevertheless, that this can be done only at substantial expense. There is no occasion for such

an expense. We can and should return immediately to our old standards.

Ralph West Robey.
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Widening Out and Improvement in Business

Various authorized spokesmen in Washington last week advised that inflationary powers would not be outstanding as long as commodity prices were moving upward.

The farm bill, containing inflationary amendment but minus the cost of production feature, was signed by the President. The industrial control bill is now being given the final check over. This bill includes the large bond issue for public works. Provision for repayment will probably be through a sales tax. It also provides for voluntary agreements in industry subject to Federal vigilance. These agreements may pertain to production, consumption, prices, wages, hours of labor, competition, etc.

The railroad bill is still before the Senate committee. The Senate passed the gasoline-electricity tax bill. It provided for the extension of the gasoline tax for another year.

From available figures, there seems to be a widening out and improvement in business. A rising bond market has led many writers to believe that the actual turn has occurred. However, investors should realize that much of this improvement is due to the building up of inventories as well as results of fear of inflation.

Higher prices are the means to larger volume of business activities and investors must remember that the Government definitely intends to make jobs and raise commodity prices.

J. H. Petter.

What a Utility May Earn

Public utility shareholders throughout the country will be interested in the decision of the Supreme Court in the case of the Los Angeles Gas and Electric Company that a rate which will yield a return of 7 per cent. is not confiscatory. The court held that a utility is entitled to such rates as will permit it to earn a return on its property "equal to that generally made at the same time and in the same general part of the country on investments in other business undertakings which are attended by corresponding uncertainties and risks." Two Justices dissented on the ground that the decision was contrary to previous decisions of the court and that its conclusions had been reached by arbitrary methods previously condemned. But the rule laid down in the decision will stand so far as it affects utilities in Southern California. The court might regard a 7 per cent. return as confiscatory in another part of the country, as it decides each case on its merits.

We will need no fund to keep the dollar up.

One man gets nothing but discord out of a piano; another gets harmony. No one claims the piano is at fault. Life is about the same. The discord is there, and the harmony is there. Study to play it correctly, and it will give forth the beauty; play it falsely, and it will give forth the ugliness. Life is not at fault.

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Proceedings of the Grand Rapids Bankruptcy Court

In the Matter of Frank A. Nash, Bankrupt No. 1167. The first meeting of creditors has been called for May 17, 1933, at 2 P. M. Eastern time.

April 28, 1933. We have today received the schedules, Reference, and adjudication in the Matter of Abraham P. Scheffman, Bankrupt No. 5197. The bankrupt is a resident of G. R., Michigan, whose occupation was wholesaling produce. The schedules show assets of \$8,438.45 of which \$1,750.00 is claimed exempt, and liabilities \$79,834.73. Creditors scheduled are as follows:

| | |
|---|-----------|
| Collector of Internal Revenue, U.S. | \$60.10 |
| G. R. Nat. Bank, G. R. (secured) | 32,475.26 |
| Fulton Bag & Cotton Mills, Atlanta | 2,075.00 |
| Chase Bag Co., Goshen, Ind. | 1,703.34 |
| D. C. Price Publishing Co., Chicago | 25.00 |
| G. R. Assn. of Commerce, G. R. | 75.00 |
| Barwick Publishing Co., Kan. City | 32.40 |
| G. R. Community Chest, G. R. | 25.00 |
| Carl N. Mapes, G. R. | 72.06 |
| Farmer's Rapid Transit, Chicago | 32.25 |
| Retail Grocery & Meat Dealers Assn., G. R. | 12.00 |
| Bixby Office Supply Co., G. R. | .50 |
| G. R. Assn. of Credit Men, G. R. | 59.41 |
| Vanden Bosch & McVoy, G. R. | 22.25 |
| W. H. Kessler Co., G. R. | 6.45 |
| Leo Culver, Martin, Mich. | 22.38 |
| G. R. Paper Co., G. R. | 43.64 |
| Black Eagle Oil Co., G. R. | 184.68 |
| Burrough's Adding Machine Co., Detroit | 259.25 |
| Midway Transit Co., Benton Harbor | 26.44 |
| Standard Fruit & Steamship Co., G. R. | 728.38 |
| Dacey & Co., St. Louis | 67.50 |
| Fruit Dispatch Co., G. R. | 220.10 |
| Calif. Fruit Growers Exchange, G. R. | 684.14 |
| Pere Marquette Ry. Modern Storage House, Wholesale, G. R. | 8.13 |
| Consumers Power Co., G. R. | 58.63 |
| Cities Service Oil Co., G. R. | 32.83 |
| Lash's Products Co., G. R. | 870.50 |
| Mich. Bell Telephone Co., G. R. | 326.74 |
| Postal Telegraph Cable Co., G. R. | 15.88 |
| Peiter Auto Co., G. R. | 1.50 |
| Pere Marquette Ry. Co., Detroit | 5,033.54 |
| Ryskamp Bros., G. R. | .50 |
| Randolph Marketing Co., G. R. | 704.34 |
| VanDyk & Reeves, Brooklyn | 8.66 |
| John Westing, G. R. | 11.32 |
| Western Union, G. R. | 9.72 |
| Bennett Fuel Co., G. R. | 16.30 |
| G. R. Gas Light Co., G. R. | 12.02 |
| Masonic Country Club, G. R. | 12.50 |
| United Jewish Welfare, G. R. | 55.00 |
| Herspolshmer Company, G. R. | 71.18 |
| Dr. Schermerhorn, G. R. | 5.00 |
| Seigels' Ready-to-Wear, G. R. | 15.74 |
| Dr. A. A. Hook, G. R. | 34.00 |
| Congregation Emanuel, G. R. | 6.00 |
| Dr. Hess, G. R. | 126.90 |
| Dr. Hyland, G. R. | 1,000.00 |

In the Matter of Ernest Thomas Baldwin, Bankrupt No. 5190. The first meeting of creditors has been called for May 19, 1933, for 10 A. M.

In the Matter of Fred DeHaven, Bankrupt No. 5199. The first meeting of creditors has been called for May 18, 1933, at 2 P. M.

In the Matter of William A. DeVette, Bankrupt No. 5188. The first meeting of creditors has been called for May 18, 1933, at 11 A. M.

In the Matter of Abe Scheffman & Co., Bankrupt No. 5195. The first meeting of creditors has been called for May 18, 1933, at 10 A. M.

In the Matter of Abraham Morrison, Bankrupt No. 5193. The first meeting of creditors has been called for May 17, 1933, at 2 P. M.

In the Matter of Black's Family Shoe Store, Bankrupt No. 5179. The sale of assets has been called for May 16, 1933, at 10 A. M. at the premises formerly occupied by the Bankrupt at No. 15 Burton St., S. W., Grand Rapids, Michigan. The stock consists of men, women's and children's footwear, foot remedies, collar's stock and machinery and equipment, together with fixtures, all appraised at \$1,196.71. All interested in such sale should be present at the date and time above stated.

May 1, 1933. We have today received the Schedules, Reference, and adjudication in the Matter of Bertrand F. Corcoran, individually and formerly doing business as Green Mill Ballroom, also as Mary Gardens Ballroom, and also as Ramona Park Refreshment Company, Bankrupt No. 5200. The bankrupt is a resident of Grand Rapids, Michigan, whose occupation is a milk inspector. The schedules show assets of \$305.00, of which \$200.00 is claimed exempt, and liabilities \$14,169.96. Creditors scheduled are as follows:

| | |
|--|----------|
| Collector of Internal Revenue, Detroit | \$ 40.00 |
| Kent Loan Co., G. R. | 112.50 |
| Dr. Edwin C. Beebe, G. R. | 22.00 |
| Berghoff Products Co., G. R. | 48.00 |
| Bosch Jewelry, G. R. | 2.00 |
| Dr. William J. Cary, G. R. | 28.00 |
| Chas. A. Coye Co., G. R. | 42.98 |
| Consumers Power Co., G. R. | 326.00 |
| Helen Corcoran, G. R. | 500.00 |
| William G. Dollaway, Ada | 75.00 |
| Milton Daniels, G. R. | 20.00 |
| Dyke's Grocery, G. R. | 78.00 |

| | |
|---|----------|
| Frank Ferrell, G. R. | 18.00 |
| Ferris Coffee & Nut Co., G. R. | 1,300.00 |
| Franklin Fuel Co., G. R. | 6.50 |
| William Goldner, G. R. | 89.00 |
| G. R. Savings Bank, G. R. | 15.00 |
| Great Lakes Coca Cola Co., G. R. | 494.30 |
| Mrs. Susan Haines, G. R. | 162.50 |
| Haddons, c/o Weiss Bros., G. R. | 8.50 |
| Hazeltine & Perkins, G. R. | 91.85 |
| Hyde Fuel Co., G. R. | 17.75 |
| Dr. William A. Hyland, G. R. | 175.00 |
| Millard J. Irving, G. R. | 162.50 |
| John Kelly & Kelly Ice Cream Co., G. R. | 5,271.00 |
| Lash Products Co., Chicago | 708.97 |
| Liquid Carbonic Co., Chicago | Unknown |
| John McElwee, East G. R. | 200.00 |
| Fred Manning, G. R. | 113.50 |
| Anthony Maris, G. R. | 1,736.00 |
| Miller Sanitarium, G. R. | 89.50 |
| C. W. Mills Paper Co., G. R. | 20.00 |
| William J. Muldoon, G. R. | 50.00 |
| Musie Corporation of America, Chicago | 850.00 |
| Ohio Nat. Life Ins. Co., Cincinnati | 350.00 |
| William Pullen, Lowell | 105.00 |
| St. Mary's Hospital, G. R. | 325.00 |
| Laura J. Smith, G. R. | 105.00 |
| Joseph J. Troske, G. R. | 48.00 |
| Fred G. Timmer, G. R. | 4.00 |
| Dr. Norman S. Vann, G. R. | 29.00 |
| John Vos, G. R. | 105.00 |
| Dr. John M. Whalen, G. R. | 125.00 |
| Lee & Cady, G. R. | 17.91 |
| Dr. R. J. Hutchinson, G. R. | 17.55 |
| Witters Motor Co., G. R. | 13.40 |
| G. R. Creamery Co., G. R. | 21.75 |
| Carpenter Paper Co., G. R. | 29.00 |
| J. B. Orth, G. R. | Unknown |

In the Matter of Yeter Shoes, Inc., a Michigan corporation, Bankrupt No. 5180, first meeting of creditors was held April 28, 1933. Bankrupt present by Orlo L. Yeiter and Robert J. Wilson, officers of corporation and represented by Warner, Norcross & Judd, Attys. Creditors present and represented by Irving H. Smith, Hilding & Baker, Seth R. Bidwell and Carroll, Kirwin & Hollway, Attys. Orlo L. Yeiter sworn and examined before reporter. Custodian's report approved. Claims proved and allowed. Fred G. Timmer, Grand Rapids, Michigan, trustee; bond \$1,000. Sales of merchandise and fixtures prior to first meeting approved. Meeting adjourned without date.

In the Matter of Lyn T. Holben and Mrs. Clarence O. Holben, doing business as Holben's Family Shoe Store, Bankrupt No. 5037, final meeting was held under date of April 24, 1933. Sigmund Zamierowski attorney, was present for certain creditors. Fred G. Timmer, trustee, was present. Trustee's final report and account was approved and allowed. Order was made for payment of expenses of administration and preferred claims as far as funds on hand will permit. No dividend to general creditors. No objection to discharge. Files will be returned to U. S. District Court.

In the Matter of Frank C. Priebe, Bankrupt No. 4996, final meeting of creditors was held under date of April 24, 1933. M. N. Kennedy, trustee, was present. Trustee's final report and account was approved and allowed. Certain attorneys' bills allowed. Order was made for the payment of expenses of administration and for the declaration of a first and final dividend to creditors of 10.5%. No objection to discharge. Final meeting adjourned without date.

In the Matter of Bert M. Heth, doing business under assumed name of Heth Bros., Bankrupt No. 5192. The sale of assets has been called for May 19, 1933, at 2 P. M. at the premises formerly occupied by the Bankrupt, at 1163 Madison Ave., S. E. Grand Rapids, Michigan. The assets for sale consists of general hardware stock, store fixtures, and shop equipment, all appraised at \$6,131.38. All interested in said sale should be present at the date and time, above stated.

May 4, 1933. We have today received the schedules, Reference, and adjudication in the Matter of Orta A. Hale, Bankrupt, No. 5201. The bankrupt is a resident of Muskegon Heights, Michigan, whose occupation is a carpenter and building contractor. The schedules show assets of \$505.00, all of which is claimed exempt, and liabilities of \$8,382.05. Creditors scheduled are as follows:

| | |
|---|-----------|
| Lawrence Workman, Muskegon | \$ 200.00 |
| Mich. Home Tele. Co., Muskegon | 14.00 |
| Frank Vogelsgon, Muskegon | 200.00 |
| Alamo Furnace Co., Muskegon | 600.00 |
| Dr. LaCore, Muskegon Hts. | |
| Dr. Wilson, Muskegon | |
| Milo Page, Twin Lakes | 46.00 |
| James Stoner Woodville, Mich. | 75.00 |
| Oscar M. Olsen Coal Co., Muskegon Hts. | 14.00 |
| Lindland Coal Co., Muskegon | 48.00 |
| City Water Dept., Muskegon | 20.00 |
| Ralph Gundy, Muskegon | 4.00 |
| Knight and Bostwick Nursery, Newark, N. J. | 40.00 |
| A. G. Timmer, Muskegon | 190.00 |
| Mich. Tile & Mosaic Co., Muskegon | 50.00 |
| John Musk, Muskegon | 25.00 |
| Patterson Groceries, Muskegon | 4.00 |
| Chaddock, Winter Mulder & Alberts, Muskegon | 3.00 |
| Turner, Engle & Cochran, Muskegon | 10.00 |
| Boyd Auto Sales, Muskegon | 30.00 |
| Mecher Bros. Garage, Muskegon | 50.00 |
| Goodyear Tire, Muskegon | 10.00 |
| Cardinal Dixie Co., Muskegon Hts | 10.00 |

| | |
|--|----------|
| George Bigelow, Muskegon | 9.00 |
| General Hardw'e, Muskegon Hts. | 48.00 |
| Lee Hardware, Muskegon Hts. | 50.00 |
| Towner Hardware, Muskegon | 120.00 |
| Karel Hardware, Muskegon | 220.00 |
| Economy H'dw'e, Muskegon Hts. | 3.00 |
| Hoselers Budget Shop, Muskegon | 35.00 |
| John Seven Co., Muskegon | 30.00 |
| Muskegon Bldg. Materials Co., Muskegon | 700.00 |
| Fredricks Lumber Co., Muskegon | 4,000.00 |
| Orrie Doctor, Muskegon | 32.00 |
| Super Maid Corp., Chicago | 338.00 |
| Inter Nation Accountants Assoc., Chicago | 145.00 |
| Grace Cole Bradley, Spring Lake | 600.00 |
| Merrill Olt, Muskegon Hts. | 16.00 |
| Muskegon Heights Dairy, Muskegon Hts. | 29.00 |
| Mrs. Post's Groceries, Muskegon Hts. | 20.00 |
| Martin Meyers, Muskegon Hts. | 50.00 |
| Markle Cement Co., Muskegon | 65.00 |
| Lewis Sikkenga, Muskegon | 10.00 |
| W. J. Carl, Muskegon Hts. | 15.00 |
| Motor Service Garage, Muskegon Hts. | 5.00 |
| Edwards Lumber Co., Muskegon Hts. | 28.00 |
| Dr. Thornton Muskegon | 35.00 |
| Bernard Richards, Muskegon | 61.05 |
| National Board of Trade, N. Y. | |
| E. L. Fritz, Muskegon | 5.00 |
| John Langer, Ludington | 16.00 |
| Empire Mut'l Fire Ins. Co., Flint | 24.00 |
| Murray Trystad, N. Muskegon | 80.00 |
| Hubert Carsell, Muskegon | 125.00 |
| Thomas Roach, Muskegon | 125.00 |

May 4, 1933. On this day hearing upon notice of debtors' proposed terms of extension in the Matter of Ralph L. Burrell and Frank J. Goodenow, co-partners as Burrell & Goodenow, in Composition and Extension, No. 5171 was held. Ralph L. Burrell, one of debtors, was present and represented by George C. Brown, Attys. Certain creditors present and represented by Leo C. Lillie, Atty. Claims considered and allowed. Ralph L. Burrell sworn and examined before reporter. All claims proved and allowed consent to extension; certificate to that effect to be made and files returned to U. S. District Court. Fred G. Timmer of Grand Rapids, Michigan, appointed custodian and bond fixed at \$100. Hearing adjourned without date.

May 9, 1933. We have today received the Schedules, Reference and Adjudication of Carl J. Erickson, Bankrupt No. 5202. Who resides at Sparta, Michigan, whose occupation is that of a laborer. The schedules show assets of \$353.00, of which \$353.00 is claimed exempt, and liabilities of \$1,064.82. The list of creditors are as follows:

| | |
|--------------------------------|----------|
| Fred Temple, G. R. | \$ 40.00 |
| Dr. Frank Bull, Sparta | 60.00 |
| Claude Gilette, Sparta | 245.00 |
| Fred K. Clark, Sparta | 21.97 |
| D. L. Johnson, Sparta | 35.00 |
| Johnson-Smith Co., Sparta | 15.00 |
| A. W. and B. H. Putman, Sparta | 40.00 |
| Sparta Lumber Co., Sparta | 331.00 |
| William Rogers & Co., Sparta | 40.00 |
| Peoples State Bank, Sparta | 109.00 |
| Dr. Vernon Moore, G. R. | 45.00 |
| Henry LeLang, Sparta | 11.00 |
| Charles Carlson, Sparta | 5.00 |
| Al Bjork, Sparta | 9.45 |
| Wurzburg's, G. R. | 22.50 |
| Samuel Himelstein, G. R. | 35.00 |

May 10, 1933. We have today received the Schedule, Reference and Adjudication of Glen Fox, Bankrupt No. 5204. Who resides at 409 W. Dutton St., Kalamazoo, Michigan, whose occupation is that of a bus driver. The schedules show liabilities of \$491.50, and no assets. The list of creditors are as follows:

| | |
|-----------------------------------|---------|
| Dosenberg Clothing Co., Kalamazoo | \$ 4.00 |
| Kilians Clothing Co., Kalamazoo | 40.00 |
| Mr. G. B. Kent, Kalamazoo | 19.00 |
| Mr. Albion Ttus, Kalamazoo | 20.00 |
| Mr. C. R. Beebe, Kalamazoo | 6.00 |
| Henry Hein & Son, Kalamazoo | 25.00 |
| Lakey Paint Store, Kalamazoo | 10.50 |
| Mr. George Lamprose, Kalamazoo | 5.00 |
| Dr. Jas. W. Barnabee, Kalamazoo | 25.00 |
| Roscoe Goemmel, Kalamazoo | 25.00 |
| Kalamazoo Loan Co., Kalamazoo | 300.00 |

May 10, 1933. We have today received the Schedules, Reference and Adjudication of Herman A. Maurer, Bankrupt No. 5205. Who resides at the Village of Nashville, Michigan, whose occupation is that of a dry goods merchant. The schedules show assets of \$5,816.00 of which \$375.00 is claimed exempt, and liabilities of \$12,999.95. The list of creditors are as follows:

| | |
|--|----------|
| Village of Nashville | \$ 45.08 |
| Peter Maurer estate, Barry County, Mich. | 1,400.00 |
| Edson Moore & Co., Detroit | 852.00 |
| The McCall Co., New York | 5.34 |
| Edson Moore Co., Detroit | 852.00 |
| C. J. Farley & Co., G. R. | 41.40 |
| Berne Overall & Shirt Co., Berne, Ind. | 9.00 |
| The Krolik Corp., Detroit | 175.64 |
| Kluga Novelty Co., Cleveland | 2.00 |
| Jackson Glove Co., Jackson | 5.00 |
| Marshall Field & Co., Chicago | 26.60 |
| Lockway Stouch Paper Co., Benton Harbor | 9.38 |
| William J. Liebhauer, Nashville | 171.51 |
| Z. B. Cushing, Charlotte | 505.00 |
| Nashville State Bank, Nashville | 1,780.00 |
| Nashville State Bank, Nashville | 2,300.00 |
| Peter Maurer Estate, Nashville | 1,260.00 |

May 10, 1933. We have today received the Schedules, Reference and Adjudica-

tion of Kenneth Oberlin, Bankrupt No. 5203. Who resides at R. F. D. No. 5 Mona Lake, Muskegon, Michigan, whose occupation is that of a factory worker. The schedules show assets of \$250.00 of which all is claimed exempt, and liabilities of \$908.33. The list of creditors are as follows:

| | |
|-------------------------------------|-----------|
| Accommodation Loan Co., Ionia | \$ 217.00 |
| Michigan Produce Co., Carson City | 37.37 |
| E. E. Hudson, Belding | 78.73 |
| Dr. A. E. Holland, Belding | 101.00 |
| Smyrna Milling Co., Smyrna | 8.33 |
| H. J. Fuller, Belding | 7.00 |
| Banner News Publishing Co., Belding | 6.25 |
| Mills Paper Co., G. R. | 35.75 |
| E. R. Thomas, Belding | 6.00 |
| Sunnyvale Dairy Co., Belding | 17.00 |
| Vought Milling Co., G. R. | 8.59 |
| Joe Murphy, Belding | 6.65 |
| Wortman's Dept. Store, Belding | 7.00 |
| Ledger Coal Co., Belding | 14.00 |
| C. A. Wheeler, Belding | 9.54 |
| A. Friedman, Belding | 8.00 |
| Belding Gas Works, Belding | 47.17 |
| Belding Hardware Co., Belding | 6.03 |
| Claude Eggleston, Belding | 35.00 |
| Walter Goetsch, Greenville | 75.00 |
| Byrle Carrie, Belding | 30.00 |
| Belding Lumber Co., Belding | 34.65 |
| Willard Johnson, Greenville | 37.00 |
| Ford Motor Sales, Belding | 67.00 |
| Spiegel May Stern Co., Chicago | 17.27 |

May 9, 1933. On this day final meeting of creditors in the Matter of Jacob E. Arney, Bankrupt No. 5021, was held. Trustee present; no creditors present or represented. Trustee's final report and account approved and allowed. Bill of attorney for bankrupt considered and balance fees disallowed, cash expense to be paid. Petition of bankrupt for allowance of expenses disallowed. Balance accounts receivable sold at auction. Made order for payment administration expenses, preferred taxes and first and final dividend 1.2%. No objection to bankrupt's discharge. Meeting adjourned without date. Files will be returned to U. S. District Court.

May 12, 1933. We have today received the Schedules, Reference and Adjudication of Williams Concrete Equipment Co., A Corp., Bankrupt No. 5206. Who resides at Grand Rapids, Michigan. The schedules show assets of \$21,317.32, and liabilities of \$42,980.00. The list of creditors are as follows:

| | |
|--|-----------|
| Fred Filkins | \$ 15.00 |
| 3852 Coit Road, G. R. | 25,000.00 |
| Goodspeed Investment Co., G. R. | 3.05 |
| Consumers Power Co., G. R. | 3.59 |
| Postal Telegraph-Cable Co., G. R. | 1.42 |
| Western Union Telegraph Co., G. R. | 42.19 |
| Cadillac Malleable Iron Co., Cad. | 35.00 |
| Hill & Hill, Chicago | |
| Travis, Merrick, Johnson & McCobb, G. R. | 1,514.50 |
| Goodspeed Investment Co., G. R. | 6,246.37 |
| J. W. Goodspeed, G. R. | 4,212.12 |
| W. S. Goodspeed, G. R. | 2,012.50 |
| C. I. Williams, G. R. | 3,745.25 |
| C. I. Williams, G. R. | 150.00 |

May 9, 1933. In the Matter of George McCullom, Bankrupt No. 5050, final meeting of creditors was held. Trustee present; bidders present. Trustee's final report and account approved and allowed. Bill of attorneys for bankrupt approved and allowed. Various shares of stock and balance accounts receivable sold to Galen Rankenberg, Muskegon, Michigan. Made order for payment of administration expenses and balance funds in part payment of preferred tax claim; no dividend for general creditors. No objection to bankrupt's discharge. Meeting adjourned without date.

In the Matter of Herman A. Maurer, Bankrupt No. 5205. The first meeting of creditors has been called for June 1st, 1933, at 2 P. M.

In the Matter of Bertrand F. Corcoran, Bankrupt No. 5200. The first meeting of creditors has been called for June 1st, 1933, at 11 A. M.

In the Matter of Abraham P. Scheffman, Bankrupt No. 5197. The first meeting of creditors has been called for June 1st, 1933, at 11 A. M.

In the Matter of Frank Scheffman, Bankrupt No. 5196. The first meeting of creditors has been called for June 1st, 1933, at 11 A. M.

In the Matter of Harold Smither, Bankrupt No. 5189. The first meeting of creditors has been called for June 1st, 1933, at 10 A. M.

In the Matter of Claude H. Towne, Bankrupt No. 5031. The first meeting of creditors has been called for June 1st, 1933, at 10 A. M.

In the Matter of Williams Concrete Equipment Co., Bankrupt No. 5206. The first meeting of creditors has been called for June 2nd, 1933, at 10 A. M.

In the Matter of Orta A. Hale, Bankrupt No. 5201. The first meeting of creditors has been called for June 2nd, 1933, at 2 P. M.

Way To Make Creamy Root Beer

Creamy root beer can be made by adding one-and-a-half to two ounces of cream to the root beer syrup and then preparing it in the same way as any other beverage containing cream.

RETAIL GROCER

Retail Grocers and Meat Dealers Association of Michigan.

President—Paul Schmidt, Lansing.
First Vice-President—Theodore J. Bathke, Petoskey.
Second Vice-President—Rudolf Eckert, Flint.
Secretary—Herman Hanson, Grand Rapids.
Treasurer—O. H. Bailey, Sr., Lansing.
Directors—Holger Jorgenson, Muskegon; L. V. Eberhard, Grand Rapids; A. A. Boyce, Bay City; Vincent A. Miklas, Manistee; Ward Newman, Pontiac.

One Old Timer Comes Back in Good Shape

Sometimes it seems as if I were getting old. When, for instance, men I knew as prosperous merchants fifteen or more years ago turn up in new businesses after having gone through plenty or having sold out for good money have found money harder to keep than to make—as many of us have done lately—and have begun over again.

Here comes one whose methods I examined and found good in 1916, from whom I had not heard for years. He writes experiences from 1924 when he sold out to advantage. Being a natural salesman, he held various jobs in several lines, making up to \$550 per month and expenses. Then the slump hit him and here is where his story becomes interesting.

"I pounded the pavements for two months, offering my service for anywhere from \$50 per month up, until I discovered that it was not because I was not wanted—several wanted me badly—but because nobody had an opening without letting another man out. As I have never yet taken another man's job, I realized that I had to find another way."

Because he had not spent his earnings and had not lost all of them, he was able to think of re-entering business, so "I sat on a park bench all one afternoon, reviewing my various experiences, cutting out lines in which there was no chance, and finally narrowed down to my ability to run a retail store."

"As I am thoroughly acquainted with all Southern California," he continues, "I checked off all the towns therein which held promise for a general merchandise business. I ran several of those down, but prospects did not quite suit. So I had a session with my old Haas-Baruch friend. He advised against the big city, and to try for some small town with diversified production and industry, so after further drastic investigation, I found this Oregon town, where I bought a store and am back in business on my old plan."

His later reports indicate that he has found himself as well in his new venture as he did in his old one, considering changed business conditions in the interval; but interest centers around a later communication. This was when I wrote him about a personal matter and added: "What are you doing for money in your country? Chain grocers extending credit hereabouts as well as all others." He answers thus:

"I did just the opposite. I went on a strictly cash basis and, strange as it may seem, I am doing as much business as before. I had been extending credit, hoping for the turn that would

enable my customers to pay up and expecting thereby to build a little good will. But as I saw things slipping lower and lower since the first of the year, I did not hesitate one minute when the bank holiday came."

"I politely informed my customers that the circumstances compelled me to go strictly cash and they took it in the proper spirit. I at once reduced prices, and although it was only natural that business should fall off during the holiday, yet my cash sales were greater by 50 per cent. than before and my total sales off only about 25 per cent. So I feel that as soon as banks open again we shall see a decided business improvement because folks have bought only absolute necessities and will be forced to replenish other items at once."

"The bank holiday gave me a splendid opportunity to make the change without hurting anybody's feelings. I was getting too much on my books, felt I had to make the change soon, and here was the opportune moment. With winter over we look for seasonal pickup and I intend to stay on the cash basis, work hard to collect all possible on my accounts during the summer so we can face next winter without fear. I say this because I am from Missouri and can not say I have blind confidence that our higher powers will be able to effect such increased stability as many expect and—rather foolishly—I think, hope."

"But what are we doing for money? I am doing just nothing. With others extending credit, I am getting cash. You'd be surprised how many ten and twenty dollar bills we are getting, all ironed out from lying between book leaves, etc. Naturally, if this condition had lasted long, even the reserve supply of cash must have played out; but it certainly surprised me to see so much come out of the 'Old Sock.'"

"I have not accepted any checks. Both my competitors have, they having blind faith. Looking simply from a business standpoint, I did not see how I could take checks when nobody knew what their final status would be. I don't think I was wrong. I may have lost a few sales, but preferred to do that rather than hold a lot of checks not usable or on which I might only get 5 per cent. Now that the situation has cleared, we know those checks will be good if drawn on sound banks which will re-open, but even now there is a big if."

"All this has been tough on the businessman, but I believe that the small man, able to cut his expenses, his affairs under his own immediate eye, hence able to hang on with things at virtual bottom, has the best chance and is in best position he has occupied for years."

I have copied most of that letter, not because I favor the going on a cash basis against remaining on credit. That must always be up to the merchant himself. What is valuable here is the picture of a merchant able to analyze conditions for himself and, regardless of what others did, making his own decision. There is a picture of clear-headed thinking and solid nerve to act on his own individual conclusions.

This man does not aspire to be an unsung hero on the lines of him who

weakly carries irresponsible customers with no limit save the extent of his own bank account and stock in trade. There is, in fact, little of the heroic in the story. But there is evidence that this merchant thinks—as, in fact, he says he does—of his family and their welfare. Rightly, properly, soundly he feels that his first obligation is to his own, and that he is the better citizen because he takes care of his own as a primary obligation.

And then look at the plain business results. His customers accept his decision in the proper spirit. They dig down into their mattresses, delve into their teapots, refer to their libraries, gathering up the reserves of hard cash they have laid by for just such emergencies, and they pass their money over this counter instead of running to trusting competitors.

What does he gain? First, he gets his money—no discount on that. Second, he retains the good will of those who prefer to pay cash rather than obligate themselves in an emergency to a stranger. He really cashes in on that peculiar trait of human nature that breeds good will among those we hold strictly to business rules; and he gains increased respect among those—and they are many—who like a man with back bone.

The basis of all this benefit is the ability to make his own decision. This is a preferred example of the force

of character. That wins regardless of the plan, the circumstances or the environment.

Paul Findlay.

Urges Food Men Study Farm Bill

Food industry executives were urged last week to study the provisions of the farm bill, because of the opportunity it affords to correct unsound conditions within the trade, by Victor H. Pelz, editor of Food Field Reporter, speaking before the weekly luncheon of the Sales Executive Club of New York at the Hotel Roosevelt. Enumerating the wide powers conferred by the act on the Secretary of Agriculture, Mr. Pelz said it was conceivable that attempts would be made to eliminate such practices as advertising allowances, free deals, special rebates and other policies, which might be construed as unfair.

Be friends with everybody. When you have friends you will know there is somebody who will stand by you. You know the old saying, that if you have a single enemy you will find him everywhere. It doesn't pay to make enemies. Lead the life that will make you kindly and friendly to every one about you, and you will be surprised what a happy life you will live.—Charles M. Schwab.

Are the canned foods you feature grown and packed in your home state?

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MEAT DEALER

How to Increase Smoked Ham Sales

The purpose of this article is to suggest means by which the retailer can increase his sales of smoked hams. Ham is a competitive product, and is sold at very near the wholesale price by certain stores; but individual dealers can get their share of the ham trade, and sell the product at a price which gives them a fair profit, if they made a real attempt to merchandise it and to give the housewives who purchase it an extra measure of service.

Probably the most efficient means of increasing sales of smoked hams is through attractive, well-designed displays. Hams can be shown in the windows of the retail store, or dummy hams can be obtained from the packer for display purposes. The displays in the window should include signs bearing the price, and signs suggesting the use of ham as a main dish. Suggestions of other foods which go well with hams can well be included in the window display, which should be changed frequently so that it will be attractive. A good display is an extremely effective way of increasing sales; a poor display may be equally effective in keeping people from buying the product displayed.

Inside the store the same principles of display should be followed. Signs should be shown about the store, and hams should be displayed freely. The retailer usually has a good supply of hams on hand. If they are placed around the store where customers can see them, and if price signs and suggestions are with them, they can act efficiently as silent salesmen for the product. Real hams should be used for display purposes, if the hams are where women can handle them. If a woman picks up a ham and finds that it is a dummy, it is possible that the psychological effect may be so great that she will not buy the product. It will help to cut some of the hams into halves, as the meat in the middle of the ham especially is appetite provoking.

Telling the housewife how good a ham tastes, and how well the meat goes with other foods is likely to make her want to serve a ham. The retailer can carry this further by having mimeographed or printed menus featuring smoked hams that can be distributed about the store where housewives can pick them up, and that can be enclosed with orders of meat that are sold. We believe that entire menus should be given rather than just recipes for the preparation of the ham. The rules of baking or boiling a ham are so simple that both the recipe for preparing the meat and a menu showing an attractive way to serve it can be used by the dealer on his mimeographed sheets.

We believe it is especially worth while in this period of low prices to feature the cost of a ham dinner on the mimeographed sheets. If possible, the cost of every item should be included; because with prices at present low levels, the total is so small that the housewife is impressed.

Probably the objection which has to be met most frequently in ham sales is the size of the item. A whole ham is a sizable piece of meat, and is consid-

erably more than the average family will consume at one meal. Clerks should be able to overcome this argument by emphasizing the many ways in which ham can be served. The first serving — when the ham is baked and served at a big dinner — is only one way in which ham can be enjoyed. The meat which remains afterwards can be served in ways that make it as attractive as in the original serving. Smoked ham keeps well, and the meat can be used at intervals so that no one has a chance to get tired of eating the same kind of meat.

Another way in which the clerk can maintain his sales of ham is by selling a half ham to the customer if she feels that she does not want a whole ham. We believe that hams should be cut as they are sold, whenever possible. The housewife who has purchased so-called half hams, which actually were ham butts or ham shanks from which the center slices had been removed, needs to be convinced that the average retail meat store really is selling her a half ham when it advertises half hams. If a woman orders a half ham, and sees the ham cut in two before her eyes, her confidence may be restored. Another suggestion is that when the ham is cut, the first half should be wrapped in paper other than the ham wrapper. When the remaining half is sold it might be wrapped in the original wrapper. The housewife can see by her sales check and by the net weight of the ham which is stamped on the wrapper that she is getting a half ham and not just the butt end or the shank end.

Dealers who wish to may find it of value to make arrangements with a baker or with the proprietor of a restaurant or delicatessen to bake ham for customers. Ready baked hams apparently have been increasing in popularity recently. Competition in the sale of baked hams probably is not quite as keen as competition in the sale of uncooked smoked hams.

Smoked ham prices at wholesale are unusually low. However, demand has been fairly good, and stocks of smoked hams are lighter than a year ago and lighter than the five-year average. Retailers who will exert themselves to move hams into consumption should get a good profit as a result of their efforts.

What Cooking Does To Food

Green and yellow and orange in vegetables are more than just colors. They usually indicate the presence of certain vitamins. When vegetables are cut up and cooked in water some of the minerals dissolve. Chemical changes due to cooking also affect flavor, color, and texture.

The science of cooking vegetables, says the United States Bureau of Home Economics, seeks to conserve all possible food values and at the same time give "appetite appeal"

Baking in a moderate oven comes first as a means of conserving food value in cooking vegetables. Potatoes, squash, cucumbers, tomatoes, and onions, for example, contain enough water to form steam and keep them moist, and the skin holds in the steam.

In casserole cooking the earthenware baker, or heavy glass container, with a

close-fitting lid, takes the place of the vegetable skin by holding in the steam and juices.

We can steam, boil, or pan vegetables that can not be baked. Steaming conserves food value, but spoils the attractive green color of some vegetables. It is very satisfactory for carrots, squash, sweet potatoes, parsnips, and wax beans.

Boiling requires less fuel than baking; but greater precautions are necessary to prevent loss of food value. Use a small quantity of water. Have it boiling when you put in the vegetable. Cook just long enough to make the vegetable tender — not soft, or mushy.

Green vegetables lose their greenness very easily. So for spinach, Brussels sprouts, green cabbage, green snap beans, peas, turnip tops and kale, leave the lid off the kettle. This allows volatile acids to escape and preserves the green color.

Do not use soda to intensify greenness. It destroys some of the vitamins.

Panning is an excellent and economical top-of-the-stove method. Cut the vegetable into small pieces and cook with a little fat in a flat, covered pan. The water that cooks out evaporates, so there is no extra liquid, and the cooking time is short.

Added Adding

Storekeepers, office managers and sales managers are the beneficiaries of two recently developed pieces of equipment.

For the storekeeper, there is an adding machine which during the day can be used on the sales counter both for counting the number of sales transactions and totalling their amounts, and at the end of the day can be transferred to regular adding machine work, for totalling expenses, inventories, and other routine figures.

For the office manager and the sales manager, a small size photo copying machine was introduced some months ago which will quickly and economically make on standard size cards (3 x 5, 4 x 6, etc.) up to 15 copies of any office record.

The sales manager, for instance, can now use photography (with all the "grief" of proofreading that it saves) for making copies of master sales records in the central office to send out to branch managers or salesmen. One public utility company has been able to save filing space by photographing central office records on to smaller cards, when the records are to be sent to branch offices. Among other interested users are banks which consolidate with other banks, and use the machine for making a united index of signature cards.

Oh yes, and by the way, there is also a cash register now on the market which "was built for the specific purpose of handling sales of beer and other items usually sold in conjunction therewith."

Louis Arkin, trading as Ideal Jobbers, Chicago, vendor of auction goods, clothing, and receivers' stocks, agrees to discontinue quoting profits that would accrue to the purchaser of a bankrupt rummage stock, that are far in excess of the probable profits of the owner of such a store under normal conditions.

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HARDWARE

Michigan Retail Hardware Association.
President—Wm. J. Dillon, Detroit.
Vice-President—Henry A. Schantz, Grand Rapids.
Secretary—Harold W. Bervig, Lansing.
Treasurer—William Moore, Detroit.
Field Secretary—L. S. Swinehart, Lansing.

Suggestions For the Hardware Dealer in June

It is always sound policy to push seasonable goods in season, and to start pushing a little while before the season really opens. The first sales of the season are the best sales. Goods held in stock too long have frequently to be moved out at a sacrifice. This is particularly true of hot weather lines, which are now coming into their own.

Now, too, when the hardware dealer needs all the ready cash he can command, it is vitally important to turn stock into money and to leave as little money as need be in stock. Pushful selling is essential; and so is taking every possible advantage of seasonable demand.

So, start pushing the timely lines as early as possible, and push them hard. Use every opportunity, in the windows and inside the store, to display them. Encourage your salespeople to personally call the attention of the customers to these timely lines.

In June there are many lines that should be in brisk demand. Refrigerators, ice cream freezers, lawn seats, garden hose, lawn mowers, hammocks and porch furniture are needed and wanted; the main thing is to persuade your customer to buy them.

To sell these lines, you must push them aggressively. A certain seasonable demand will come, unasked, to every hardware dealer. You will get your share of this. But, to get the biggest results, you yourself must do your share to stimulate demand. You must utilize every agency at your command—circular and newspaper advertising, window and interior display, personal suggestion. All these things will help to interest the public and bring in business.

In displaying your hot weather lines, try making your window arrangements just a little more appealing and more attractive than last year. You remember the displays you put on a year ago. Isn't there some little touch you can add, some new twist you can give the display, to make it more effective?

I am not suggesting expensive or elaborate display effects. Right now heavy expense isn't justified. But clean, bright, well lighted windows don't cost any more than the other kind; and an ingenious trimmer can quite frequently with a few simple fixtures or decorative accessories make all the difference between a commonplace window and a very striking one.

It's an easy matter to arrange lawn mowers, lawn seats and similar paraphernalia in the window. Some simple backgrounds are very effective. But you can add a lot of realistic effect by carpeting the window with a few squares of turf. Add a graniteware dish, a handful of shells, a little sand and a few pails of water and you have a nice little pond in the center of your lawn. And it costs nothing but the work, and everybody stops to look at it.

Such realistic touches add to a display. Such a display halts the most careless passer-by. And that's what a window display is for—to catch the eye of the man in the street, and convert him into the man who goes into the store. The display isn't expected to sell goods (though sometimes it does) but it is expected to get people into the store where the salespeople can do the selling.

Test any window display by that standard: "Will the display induce people to come into the store?"

In seeking for novel and arresting effects, this principle should be kept clearly in mind. It isn't sufficient to halt the passer-by, to grip his attention; the display must lure him inside. For instance, one hardware dealer put a mother hen and a breed of newly hatched chicks in the window. Everybody stepped to look at them. But nobody went in. When, however, the display was supplemented with an incubator, poultry netting, chick feed, oyster shell, grit, and all the other equipment, a lot of chicken raisers went into that store.

An important item in June business is the wedding gift trade. By the end of May the dealer should be making his first display appeal to this class of business. In your June advertising and display drive home the fact that your store offers the widest possible variety of wedding gifts that are both practical and ornamental, at price ranges to fit every purse.

Sporting goods will continue in demand pretty well through the month. Boating, canoeing, tennis, croquet will be in full swing. There will be some call for baseball and other accessories; and in many communities golfing is popular. The summer camp exodus will start this month. Fishing tackle is in good demand in June, and readily lends itself to attractive display. It pays to cater to the frequent camping out and picnic parties.

In fact, one of the June problems is to find window space for everything that should be given a share of display. It will be worth while to sit down now and map out the topics to be covered, and to allot your window space so as to get the very best results.

For a while yet the spring paint campaign must be kept going. Keep after your prospects until you land them, or until there is no further chance of landing them.

Toward the middle or end of June, depending upon the weather, there comes a tendency to relax effort. As midsummer approaches, with sultry weather, buying slackens; and so does selling effort. The wise hardware dealer, however, will resist this tendency, and keep pushing. Letting go too soon is fatal to good business. Keep your salespeople and yourself up to the mark; and you will find that it makes a considerable difference in your June turnover.

For the immediate future, you must reconcile yourself to a considerable amount of personal effort. If you know of a paint prospect who ought to be canvassed, don't stand on your dignity behind the counter; go out after him. Personal effort counts for a lot in times like these. Personal suggestion,

too, should be used inside the store. Call the customer's attention to new and seasonable lines that might interest him, and train your clerks to make a habit of doing likewise.

Victor Lauriston.

To All Bakers Located in Michigan

Grand Rapids, May 10, 1933—The Michigan Bakers Association was formally organized under date of March 29 at Lansing. Arrangements for the State convention, which is to be held at the Book-Cadillac Hotel in Detroit on Wednesday and Thursday, May 24 and 25, are now being perfected. No stone is being left unturned to make this one of the best, most instructive and mutually beneficial gatherings the Baking Industry has ever held. Nationally recognized leaders are on the program of which you will receive a copy shortly. Reservation rate-card attached for your convenience.

There never has been a time in history which has called for a greater concentration of effort and co-operation than now. Especially is this true in the most important industry on the face of the earth—the baking industry. It is unnecessary to attempt to enumerate the problems confronting the bakers today, for you all know them too well. These troubles seem to be multiplied daily, if judged by the requests coming into this office for attention.

Problems must be dealt with as zones; some go beyond the possibility of being handled as zone problems, but are state wide in importance; still others are national. No baker, or small group of bakers, can cope with these problems. They require the strength of a state organization, especially in the numerous matters of legislation needing constant attention.

We feel a bit elated over the commendations which we have received from the various trade papers upon the rather unique plan of our Association, by dividing the state into twelve zones, having each zone represented by a retail and a wholesale baker. These two men together with the two selected from each of the other zones, comprise the governing board of the Association.

We would appreciate the zones which have not yet elected their Representatives sending sufficient delegates to the convention to enable them to elect them at that time; and we are counting upon the representatives of the other zones co-operating with their members so as to insure a large representation of each and every zone in the state. Therefore, come prepared and see that you are strongly represented in number at this convention. An attendance of close to a thousand is indicated.

H. J. Balkema,
Sec'y Michigan Bakers Ass'n.

Annual Meeting Postponed

Detroit, May 11—One more change has been found necessary in the plans of the state convention of the Michigan Bakers Association, and that is the meeting dates.

The majority of bakers find it necessary to be back on the job on Fridays and with our convention as originally planned, this would be quite impossible. Therefore, the definite date has been set for Tuesday and Wednesday, May 23 and 24, at the Book-Cadillac Hotel, in Detroit.

I have contacted numerous bakers who have been watching the publicity you have been giving us so generously. Will you therefore please give this space in your coming issue, and you might block off the dates "Tuesday and Wednesday, May 23 and 24," so that it will stand out like a sore thumb.

H. J. Balkema,
Sec'y Michigan Bakers Ass'n

Insurance companies have proved worthy of their name.

Late News From Manager Hammond
Lansing, May 15—We congratulate Joseph B. Mills on his election as Rotarian District Governor for the area of Eastern Michigan and Western Ontario. A news item tells us that Mr. Mills was elected at a session of the yearly convention in the Prince Edward Hotel at Windsor recently. The Rotarians have made a very wise choice. Any honors that come to Joe Mills will be enjoyed by all the members of the Michigan Retail Dry Goods Association.

We record with great sorrow the passing of the fifth president of the Michigan Retail Dry Goods Association. We could write pages and pages relating the good qualities of George Bullen. He was undoubtedly the most popular and best loved man in Albion—serious, thoughtful, high-minded, yet genial and playful as a schoolboy. We all loved him. What more can we say?

After fifty-three years of business career in Mendon, W. J. Hickmott, with a statement in the local newspaper reprinted and sent to his friends throughout Michigan, gave notice of his retirement. Mr. Hickmott's store has been one of our most delightful calling places during the fourteen years of the existence of the Michigan Retail Dry Goods Association.

By a peculiar coincidence Mr. Hickmott, age 75, suffered with whooping cough last year and has not as yet fully recovered his usual vigor and strength. The store passes now into the hands of his son, William Arthur Hickmott. He and his father have been close companions during the last ten years and have attended our Association and district meetings together. Mr. Hickmott, the elder, will occupy a cozy corner in the store. He has lived a good life, a useful and respected citizen of Mendon for many years. We trust he will regain his strength and enjoy his well earned retirement.

Through the columns of the Detroit papers we observed recently that a fire had occurred in the Spaulding store at Caro. A line from C. W. Spaulding, of Caro, confirms this report. He tells us that they lost their entire stock and fixtures, but they were fully covered by insurance, so that it is possible for the company to again be in business and we hope under better circumstances than before. We congratulate Mr. Spaulding in having his loss well covered—we take occasion at this time to remind our members of our Fire Insurance Co. Don't make the mistake of letting your insurance lapse. Some payments on policies are now in arrears.

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

Valedictory

When a Hollywood druggist closed his store recently, he inserted a window card bearing an eloquent valedictory. It read:

Jack is closing this place. The following services which he has been putting out may be had at the following places mentioned: 1. Ice water at the fountain across the street. 2. General information from cop on beat. 3. Charity at county farm. 4. Change at bank across the street. 5. Petty loans also at bank. 6. Rest rooms at home. 7. Daily papers from newsboy. 8. Street car information at depot. 9. Matches from passers-by. 10. Loafing in the street.

Ohio Grape Juice Sunday

Into a sundae dish put a cone of ice cream. Over the cream pour 2 ounces of grape juice. Put a spoonful of chopped walnut or other nut meats at one side and top with a cherry or in season, a fresh strawberry.

DRY GOODS

Michigan Retail Dry Goods Association.
President—Thomas Pitkethly, Flint.
First Vice-President—D. Mithaler, Harbor Beach.
Second Vice-President—Henry McCormack, Ithaca.
Secretary-Treasurer—Clare R. Sperry, Port Huron.
Manager—Jason E. Hammond, Lansing.

Hahn Stresses Inventory Control

In the average well-operated store the temptation to greatly enlarge buying plans "has not as yet been allowed to dissipate the control which merchants have at such great expense established over their inventories," Lew Hahn, president of the National Retail Dry Goods Association, says in the current issue of the bulletin of the organization. While citing the dangers of inflation, and the necessity of creating a new technique to meet it, Mr. Hahn pointed out its advantages in increasing the velocity of circulation of money, thus creating more business and employment. A new department, entitled "News and Views of Fashions" has been added to the magazine.

New Legislation Fall Factor

The liberal attitude which the Washington administration is adopting with reference to trade association agreements on output and prices is shaping up as a definite factor in the Fall plans of apparel and textile manufacturers. Executives are closely watching the progress of emergency legislation permitting such control and they said yesterday that there would be no time lost in utilizing the law to put the trade on a more profitable basis. Buyers here are surveying the situation intently for the effect of changes upon Fall buying plans to be made in the course of the next month to six weeks.

Textile Demand Continues to Gain

Selling agents in the primary textile markets find it difficult this week to cope with both the heavy demand for goods and the constantly changing price lists. Practically all along the line, prices have moved up to some degree by various houses. Outing flannels were advanced ¼ of a cent in one center, art tickings ½ cent, corduroys ½ cent and sheets and pillowcases about 50 cents a dozen for unbranded goods. Many houses reported that stocks of sheets were practically cleaned out. Higher prices than originally expected are now looked for on fall percales.

Knit-Goods Price Clause Used

The National Knitted Outerwear Association recommends to its members and to the trade in general the use of a standard clause on all orders, invoices, etc., making the undelivered portion of all orders and re-orders subject to increase in prices that may result from projected legislation. The clause is as follows: "The undelivered balance of this order and all re-orders are subject to increase in price to the extent of increased cost to the seller of raw materials and of processing resulting from future laws and/or regulations affecting working hours, wages, production and taxes."

Dry Goods Boom Worries Jobbers

A few dry goods wholesalers express the fear that the heavy demand for merchandise is threatening to de-

velop a "runaway" market and that distributors are beginning to overload themselves with goods. The large orders coming in are based only on fear of higher prices and not on increased consumption by the public. Whether all the merchandise now being purchased can be moved over retail counters is the main problem, jobbers declare, adding that while the possibility of disposal to consumers is good, they still had some doubts, and were trying to operate intelligently.

Fine Jewelry Interest Gaining

While sales of fine jewelry have not broadened appreciably as yet, retailers report increased consumer interest in merchandise. More customers are "looking," it was said, rather than merely bringing in repair work, which has been the major standby for a good many retailers during the last three years. Retail stocks are low in units, but comment was made that they are still "high" in relation to actual trade being done. In the wholesale markets, there has been an increase in consignment activity, with sellers much firmer in their views than recently.

Marked Gain in Necklace Demand

A marked increase in favor for necklaces is expected in the novelty jewelry trade with the arrival of warmer weather. Style trends have been somewhat against these items during the early spring, but they have nevertheless sold in substantial volume. Selling actively at the moment are composition bracelets in plaid, check, dot and stripe effects to match the popular new fabrics. The designs are enameled on the composition material. Pins featuring the same effects are also moving well. Reorders throughout the trade have been well maintained.

Pigskin Glove Prices Raised

Following an approximate price advance of about 15 per cent. in pigskin gloves, another rise is expected to take place on June 1, manufacturers intimate. With abandonment of the gold standard, importers have had to pay more for foreign skins, in addition to the fact that such goods are not plentiful in foreign supply sources. The result of these advances may be that few first class types will not be available to sell at \$1.95 for fall. Some styles selling at \$15 a dozen have been moved up to \$17.50, taking them out of the \$1.95 range.

See Stiff Price Rise in Gloves

A stiff advance on women's Fall kid gloves is probable, with importers currently refusing to make quotations for advance fall delivery, owing to foreign exchange fluctuations. On goods in stock prices have been moved up about 10 per cent., with delivery to be made by June 30. In domestic lines prices are affected by the 15 per cent. rise which has developed in doe skins. The business in fabric gloves this season has been one of the best in recent years, with pique types continuing to sell actively. Stocks of both kid and fabric merchandise here are at low ebb.

Basement Lines Advancing

An increasing number of price advances is now being noted on basement merchandise lines. This will have the effect of raising the record-low levels

which have obtained for several months in these departments. Shirts, shoes, house dresses, low-end undergarments, work clothing, leather goods and hosiery are major items in which prices are stiffening. From a retail standpoint, however, the increases will be spotty, owing to the advance commitments which a number of retailers made for the merchandise now being offered.

Denims and Percales Up

Erwin denims have been advanced ½ cent a yard by Joshua L. Bailly & Co. to a basis of 10½ cents for the 2.20-yard constructions. Deliveries cover July. This rise brings denims back to the levels prevailing on Sept. 1, 1932. Pepperell Manufacturing Co. advanced

prices an additional 5 per cent. on all wool blankets. The Chatham Manufacturing Co. sent out its new price list on a basis of 90 cents per pound for all wools, with an extra charge for silk binding and boxes, a new department. Several corporation printers priced Fall percales on the basis of 9½ cents for 80 squares, an advance of ½ cent over the previous level.

A baking and a coffee company, both nationally known, are getting the public to sample their products, at a price, through coffee-and-doughnut restaurants which they have opened in several cities. Doughnuts are also sold for home consumption, but not coffee—the coffee company doesn't wish to antagonize its regular local dealers.

MICHIGAN BELL TELEPHONE CO.



KELVINATOR CORPORATION CALLS ADDITIONAL WORKERS BY TELEPHONE

"With us, telephoning is the first method used in calling men back to work. On every application card is a space for a telephone number," reports an official of Kelvinator Corporation. "Right now we have more people on the payroll than at any time during the 19 years we have been in business. Many of those re-employed were called to the job by telephone."

★ ★ ★

Other things being equal, applicants or former employees within easy reach by telephone usually are called first when workers are needed.



GRAND RAPIDS PAPER BOX CO.

Manufacturers of SFT UP and FOLDING PAPER BOXES
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GRAND RAPIDS, MICHIGAN

HOTEL DEPARTMENT

Verbeck En Route To His Michigan Home

Omaha, Neb., (en route) May 12—Some there are who might say I have "enjoyed" a hectic time on the road from California to Dear Old Michigan. Maybe so. For the first two days out in Nevada and Utah, there was a rare offering of sunshine, and a day spent in Salt Lake City was pleasurable, but Wyoming and Nebraska have reduced the batting average considerably—Wyoming with fourteen inches of snow and Nebraska with fourteen feet of mud along the world-famed Lincoln Highway. Yesterday we were tractorized three times, after digging down to the basic foundations of several Chinese pagodas in taking soundings for depth. But I am alive and well to inflict my tale of woe on Tradesman readers. At Salt Lake City I caught up with George O. Relf, general manager of the wonderful Hotel Utah, who after listening to my report on the later career of Charley Renner, Michigan hotel manager, finally acknowledged an acquaintance covering many years at Hotel Midland, Kansas City, where they were jointly interested in catering and hoteling. This during the Harvey days. One always enjoys Salt Lake City, especially when he can break bread at an institution like Hotel Utah, strictly modern and up-to-date, situated directly opposite the center of religious activity—the Mormon Temple. With an added "extra" like Mr. Relf, I expect to see him on my return trip and tell you much more about his wonderful establishment. And very soon I expect to meet up with Mr. Renner and listen to his side of the story. Wyoming is provided with typical California roads, but one fails to find the vast herds of cattle and flocks of sheep so noticeable a few years back, due to the reign of King Depression. Nebraska, which certainly has a prosperous look, is decidedly shy on roads, a condition which also obtains in Kansas along the main routes of travel. But I am told that everything is hunky dory in Iowa, so look forward to a pleasant day crossing the Hawkeye State, arriving in Chicago Friday or Saturday at the latest. My plans from that time on are rather indefinite, but expect to report there before this appears in print. At Omaha I met Mr. Irvin A. Medlar, publisher of the Midwest Hotel Reporter, whom I had met at conventions of the Michigan Hotel Ass'n. where he is known by most of the fraternity.

John P. Schuch, who conducts Hotel Schuch, Saginaw, is just about as much interested in a museum he has established as in his hotel, and he certainly does not neglect his latter occupation in building up the former, where he has installed 50,000 different articles of interest to the general public. He has turned over the main room in his hotel for a permanent display room for his collection. For ten years Mr. Schuch was advance agent for theatrical troupes and brought to his collection over 10,000 theater programs from different parts of the Nation, many commemorating historical "first nights" of leading organizations and bearing the names of such notables as Booth, Irving, John MacCullough, Lawrence Barrett, Lillian Russell, Julia Marlowe and many others of international reputation. There are thousands of books of rare value, besides many albums of photographs interesting in the extreme as well as antiques, war trophies, etc. "Ye Old Musee," as it is called, is recognized by the Library of Congress, and has been visited by thousands from all over the country.

Somebody wants the American Hotel Association to penalize the hotel operator who, out of pure friendship, desires to compliment the charge for

room service, against the commercial man, who occasionally is accompanied by his wife when covering his territory. I should say the A. H. A. would be treading on dangerous ground in trying to regulate this custom. It is purely a personal matter, and I see no reason why a hotel man, because of that fact, should be deprived of the privilege of entertaining his friends when he feels so disposed.

Some psychologist says folks need more sleep than they used so, although they do not get as much. Inasmuch as the dictum is made in the sacred name of psychology the professor will doubtless get away with it unchallenged. He wouldn't however, if Thomas Edison were alive. Mr. Edison was no psychologist, but he was firmly convinced that the people were wasting too much time in sleep. He thrived on wakefulness and believed that others might do the same. So he devoted his life to inventing devices to keep people awake, the electric light to make the night fit for something other than sleeping, the phonograph which served nobly as an instrument for keeping the neighbors awake until the radio came in, and numerous other gadgets all serving the same general purpose. The decline of sleeping has occurred during a period which has produced an average increase of leisure. One might suppose that some of that leisure would be devoted to more rather than less napping, but it seems to have worked the other way around. The more time people have to sleep the less they use it for that purpose. If there is any connection the professor is going to have plenty to worry about. If the 30-hour week becomes general.

Maj. B. T. Jolley, formerly with Hotel Webster, Detroit, has been appointed manager of hotels owned by the Chicago Title and Trust Co., succeeding the late W. E. Keeley, at one time manager of Morton Hotel, Grand Rapids.

James McFate, formerly with Hotel Bismark, Chicago, has become manager of Hotel Wolverine, Detroit, until recently operated by Ernie Richardson.

Several of the national hotel journals comment favorably on the hotel course given by the Michigan State College, and sponsored by the educational committee of the Michigan Hotel Association.

R. D. McFadden, manager of Hotel Park Place, Traverse City, at the time of its opening several years ago, but who went from there to the Evanshire Hotel, Evanston, Illinois, has become associated with a Chicago hotel.

No prophet's life is a bed of roses, I should presume, but the weather prophet must have about the toughest time of them all. Before his retirement as chief of the weather bureau, Los Angeles, I used to call frequently on Col. Hersey, who became an acquaintance of mine through the intervention of Charley Renner, and he used to tell me somewhat of his troubles. Off hand I couldn't think of anything more unpredictable than the weather. The weather prophets themselves may not agree, and it is true that they can produce statistics to prove that they are right 80 per cent of the time. But can they produce the weather to prove the same thing? There's many a slip—including rain storms, tornadoes, drouth, cold waves and blizzards—between the average weather prediction and the weather. The Colonel, some time ago provided me with certain statistics which prove conclusively that for the past ten years, for the months of July, August and September, the mean temperature of Los Angeles has been a trifle more than two degrees lower than in Detroit. I know this will be disputed when I get back to Michigan, but I am fortified with the official fig-

ures just the same. The subject under consideration, however, is not the weather prophet. He never has shown any need of it by word or action, but I can't help feeling that the weather prophet is entitled to considerable sympathy. He is up against a real problem. Not just one problem, but a daily collection of problems. He comes down to his office every morning, just as a lawyer, or doctor, or tax-eating official, and what is he confronted with? Why, the job of telling the world and their posterity what the weather will be tomorrow. He has his instruments and is expected to make these calculations. But supposing the weather tomorrow is not just as he said it would be? Who is there he can shift the load on to? He doesn't like to be criticized, but just who are you going to lay it on to when all signs fail. Gen. W. H. Sears, formerly associated with the Sears & Nichols canning company, Pentwater, once told me an incident of a local weather forecaster, at Chillicothe, Ohio, who made astounding weather predictions. In fact, they were so outstanding that a representative of the Cincinnati Enquirer was sent up there to ascertain information as to his system. He merely informed the emissary that he read the predictions of the government forecaster each day, and prognosticated exactly opposite with highly satisfactory precision. But the weather bureau seems to be a necessity. At least it supplies employment to many.

I notice by the Michigan papers that the last vestige of that branch of the Pere Marquette railroad entering Pentwater has been removed, the track torn up and the depot razed. Twenty-five years ago this was one of the best paying branches on the P. M. system.

Hotel Vincent, Benton Harbor, built only a few years ago, and at one time the pride of Western Michigan, has been ordered closed by the sheriff. Only recently it was reported that Ernie Richardson, one of the best known Michigan operators, contemplated taking over the property.

Several of the prominent hotels in the Detroit district have made public announcement of drastic cuts in rates. Edward R. Swett, manager of Hotel Occidental, Muskegon, announces a similar policy. He declares that these revised rates are the very lowest at which his institution can be operated, but that they will be maintained during the present depression.

George Gilmore, new manager of the Elk Tavern, Elk Rapids, announces that the Tavern is open for business. Mr. Gilmore is fully conversant with hotel operation, especially the catering end, and will undoubtedly make progress with the Tavern, which is a well comparisoned institution.

Frank S. Verbeck.

CODY HOTEL

GRAND RAPIDS

RATES—\$1 up without bath.
\$2.50 up with bath.

CAFETERIA IN CONNECTION

Hotel and Restaurant Equipment

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GRAND RAPIDS, MICH.

Warm Friend Tavern

Holland, Mich.

Is truly a friend to all travelers. All room and meal rates very reasonable. Free private parking space.

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ALL GOOD ROADS LEAD TO IONIA AND THE REED INN

Excellent Dining Room
Rooms \$1.50 and up
MRS. GEO. SNOW, Mgr.

"A MAN IS KNOWN BY THE COMPANY HE KEEPS"

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

PANTLIND HOTEL

"An entire city block of Hospitality"

GRAND RAPIDS, MICH.

Rooms \$2.25 and up.
Cafeteria -- Sandwich Shop

MORTON HOTEL

Grand Rapids' Newest Hotel

400 Rooms -- 400 Baths

RATES

\$2.50 and up per day.

Park Place Hotel

Traverse City

Rates Reasonable—Service Superb
—Location Admirable.

GEO. ANDERSON, Mgr.
ALBERT J. ROKOS, Asst. Mgr.

New Hotel Elliott

STURGIS, MICH.

50 Baths 50 Running Water

European

D. J. GEROW, Prop.

Occidental Hotel

FIRE PROOF

CENTRALLY LOCATED

Rates \$2.00 and up

EDWARD R. SWETT, Mgr.
Muskegon -- Michigan

Columbia Hotel

KALAMAZOO

Good Place To Tie To

HOTEL ROWE

We have a sincere interest in wanting to please you.

ERNEST W. NEIR
MANAGER

How the Oleo Law Stands at Present

Detroit, March 16—Reference is made to your letter dated May 11 relative to securing a copy of the decision or ruling which authorizes the Treasury Department to make collection of tax from merchants retailing uncolored oleomargarine containing no animal fat after July 1, 1931.

The decision of the Supreme Court is quoted in part as follows:

Peter H. Miller, individually and as Collector of Internal Revenue for the District of Florida, petitioner, vs. Standard Nut Margarine Co. of Florida.

Josiah T. Rose, Collector of Internal Revenue for the District of Georgia, petitioner, vs. Standard Nut Margarine Company of Florida.

On writs of certiorari to the United States Circuit Court of Appeals for the Fifth Circuit.

(February 15, 1932.) Mr. Justice Butler delivered the opinion of the court, as follows:

"Respondent, a manufacturer of 'Southern Nut Product,' brought this suit in the Southern district of Florida to restrain petitioner from collecting from respondent or from dealers selling its product, any tax purporting to be levied under the Oleomargarine Act of August 2, 1886 (24 Stat., 209), as amended by the act of May 9, 1902 (32 Stat., 194). Petitioner answered denying the essential allegations of the complaint. Respondent applied for a temporary injunction, the court found that it would suffer irreparable injury unless petitioner be restrained pending the final disposition of the case and granted the application. At the trial respondent introduced oral and documentary evidence together with specimens of the product sought to be taxed. The court found that the material allegations of the complaint were established by the evidence and granted permanent injunction. The record states in condensed form the substance of the testimony but does not contain the documents which were made exhibits and introduced in evidence. The Circuit Court of Appeals found, and it appears from the testimony brought up, that omitted exhibits constitute a material part of the evidence received and that the record is consistent with the trial court's conclusion in respect of the facts; it held R. S. section 3224, does not apply and affirmed the decree. (49 F. (2d.), 79, 82, 85.)

But, having regard to *McCray vs. United States* (195 U. S., 27, 59), we treat the imposition laid by the Act upon oleomargarine as a valid excise tax. The rule that section 3224 does not extend to suits brought to restrain collection of penalties (*Lipke V. Lederer*, 259 U. S. 557, 562; *Regal Drug Co. vs. Wardell*, 260 U. S., 386) does not apply.

Petitioner does not here assign as error the finding below that respondent's product was not oleomargarine. He seeks reversal upon the ground that the statute forbids injunction against the collection of the tax even if erroneously assessed; that this assessment was made by the Commissioner under color of his office, was not arbitrary or capricious and that, if there is any exception to the application of section 3224, this case is not within it.

We are of the opinion that, as held below and here claimed by respondent, the product in question was not taxable as oleomargarine defined by Section 2 of the Act of 1886. It is as follows:

"That for the purpose of this act certain manufactured substances, certain extracts, and certain mixtures and compounds, including such mixtures and compounds with butter, shall be known and designated as 'oleomargarine,' namely: All substances heretofore known as oleomargarine, oleo, oleomargarine-oil, butterine, lardine, suine, and neutral; all mixtures and compounds of oleomargarine, oleo,

oleomargarine-oil, butterine, lardine, suine, and neutral; all lard extracts and tallow extracts; and all mixtures and compounds of tallow, beef-fat, suet, lard-oil, vegetable-oil annatto, and other coloring matter, intestinal fat, and offal fat made in imitation or semblance of butter, or when so made, calculated or intended to be sold as butter or for butter."

That definition remained in force until July 10, 1931. It was amended by the Act of July 10, 1930 (46 Stat., 1022), effective twelve months later, the material parts of which are printed in the margin. Section 2 of the act on the margin is quoted as follows: "That for the purposes of this act certain manufactured substances, certain extracts, and certain mixtures and compounds, including such mixtures and compounds with butter, shall be known and designated as 'oleomargarine,' namely: All substances heretofore known as oleomargarine, oleo, oleomargarine oil, butterine, lardine, suine and neutral; all mixtures and compounds of oleomargarine, oleo, oleomargarine oil, butterine, lardine, suine and neutral; all lard extracts and tallow extracts; and all mixtures and compounds of tallow, beef fat, suet, lard, lard oil, fish oil or fish fat, vegetable oil, annatto and other coloring matter, intestinal fat, and offal fat — if (1) made in imitation or semblance of butter, or (when so made (2) calculated or intended to be sold as butter or for butter, or (3) churned, emulsified or mixed in cream, milk, water or other liquid and containing moisture in excess of 1 per centum or common salt * * *. Note: The hyphen in the phrase 'vegetable-oil' was eliminated and a comma was inserted between those words and 'annatto.'"

Relative to any merchant paying a penalty for delinquency between July 1, 1929, to July 1, 1931, as a retail dealer of uncolored oleomargarine containing no animal fats you are advised inasmuch as refunds are barred by the statute of limitations on the periods commencing July 1, 1927, and July 1, 1928, the aforesaid are the only years penalties may be requested for if the taxpayer paid such. All claims may be filed with this office and after verification and complete data is secured they are forwarded to Washington for consideration.

Fred L. Woodworth,
Collector.

How To Operate Retail Store on Profitable Basis

Retail stores which make money generally show better and more up-to-date methods of management and merchandising than do unprofitable stores, employ sound systems of bookkeeping, and are excellent or good in store appearance, arrangement and care. Results of the Commerce Department's newest domestic commerce study made public May 10 in a report "Survey of Retail Management Practices," brought out these points.

Two-thirds of the profitably operated stores studied were found to be entitled to a "good" or better rating in store arrangement, while approximately three-fourths of the unprofitable stores were "fair" or "poor" in this respect, the report shows. A similar relative standing of the successful and unsuccessful establishments with regard to merchandise display was disclosed.

In general store cleanliness and care, it was found, 68 per cent. of the money-making stores rated "excellent" or "good," while 70 per cent. of the losing stores classed as "fair" or "poor."

Examination of the important matter of suitable store records gave even more striking results. Eighty-eight per cent. of the proprietors of profitable stores were found to keep neat and orderly books, and 83 per cent. had their store records well up to date. Contrasting with this, 47 per cent. of the non-money-making proprietors had satisfactory record-keeping systems, and only 40 per cent. had their accounts sufficiently current. Poor bookkeeping, the report holds, appears from this study to be a very large factor in the unsuccessful operation of a retail business.

Other profit points noted by the report on the basis of the stores studied include the following:

Stores selling for cash only were found more frequently to be operating at a profit than stores on a cash-and-credit basis.

Stores run at a profit showed more positive methods for collecting delinquent accounts than unprofitable stores.

Stores not giving delivery service were profitable in a greater proportion of cases than those which gave such service.

A greater proportion of the profitable stores used sales promotion methods, and used them more completely and consistently, than did the unprofitable stores.

A larger proportion of stores showing a profit determined their costs and profits by each of the various departments of their business.

A greater proportion of the profitable stores made provision for training and instruction than did those stores which indicated a loss.

The retail management practices survey was conducted by the Commerce Department in co-operation with the School of Commerce and Business Administration of the University of Alabama, as a means of ascertaining to what extent sound business practices were being followed by retail merchants, and to provide the individual retailer throughout the country with a basis of comparison for use in appraising the quality of his own methods.

Retail establishments in number 361 in thirteen leading trade lines, located in cities of various sizes in Northern Alabama, joined in supplying the data upon which the survey results are based. The co-operating trades include grocery stores, drug stores, general stores, department, dry goods, furniture, hardware, shoes, jewelry, auto accessory, general clothing, women's and children's specialty, and men's wear.

The survey was conducted by F. Kirby Hall, under the direction of H. C. Dunn, chief of the Merchandising Research Division, Bureau of Foreign and Domestic Commerce, and E. C. Sheeler, chief of the Special Trade Studies Section.

The work was carried out with the co-operation of Dr. Lee Bidgood and staff of the School of Commerce and Business Administration of the University of Alabama, reportorial assistance being supplied by graduates of the school.

"A Survey of Retail Management Practices" is issued as Domestic Com-

merce Series No. 81, price 10 cents each. Copies of the report may be obtained from the Superintendent of Documents, Government Printing Office, Washington, D. C., or from District Offices of the Bureau of Foreign and Domestic Commerce.

Knit Goods Lines Withdrawn

The New Hampshire Mills of Manchester, N. H., one of the largest producers of bathing suits and sport coats, have withdrawn all lines from sale. The company has sufficient business on hand to keep mills running night and day for many months. An announcement from the National Knitted Outerwear Association says that following the withdrawal of prices by the Philadelphia outerwear manufacturers the Brooklyn Knitted Outerwear Manufacturers Association, a branch of the national group, is considering similar action.

Sheets Up, Blankets Withdrawn

Lady Pepperell sheets and pillow cases have been advanced another 5 per cent. by shortening of discounts by the Pepperell Manufacturing Co. This makes a total advance of 10 per cent. in the last week. The Pequot line has also been advanced 10 per cent. The Chatham Manufacturing Co., which a few days ago issued a new price list on wool blankets, announces that it has withdrawn all prices until further notice. Due to the advance in wool quotations, the company says that the prices on blankets are found to be inadequate.

Tanners Refuse Orders

For the first time in many years a seasonable opening of leather styles brought forth such a demand from shoe manufacturers that in some cases tanners were compelled to turn down business offered. This unusual situation happened at the showing of fall leathers by the Tanners Council of America at the Hotel Astor last week.

The advance in hides and leathers spurred manufacturers to place very sizable orders for fall styles, which in several instances were beyond the capacity of tanners to fill. There was comparatively little haggling over prices, prevalent in previous years, and a noticeably optimistic attitude was in evidence.

The Dead Line

Detroit, May 16—Your attention is called to the fact that all claims being filed by claimants who paid special taxes as retail dealers of uncolored oleomargarine containing no animal fats for the periods commencing with July 1, 1929, to June 30, 1930, and July 1, 1930, to June 30, 1931, must file same with the Collector of Internal Revenue, Detroit, by July 1, 1933, otherwise the request for refund of tax for the first period cannot be accepted as the four year period of limitation expires that date.

Fred L. Woodworth,
Collector.

The delusive idea that men merely toil and work for the sake of preserving their bodies, and procuring for themselves bread, houses, clothes, is degrading and not to be encouraged. The true origin of man's activity and creativeness lies in his unceasing impulse to embody outside himself the divine and spiritual element within.—Froebel.

DRUGS

Michigan Board of Pharmacy.

President—J. W. Howard Hurd, Flint.
Vice-Pres.—Duncan Weaver, Fennville.
Director—E. J. Parr, Lansing.
Examination Sessions—Three sessions are held each year, one in Detroit, one in the Upper Peninsula and one at Ferris Institute, Big Rapids.

Michigan State Pharmaceutical Association.

President—F. H. Taft, Lansing.
First Vice-President—Duncan Weaver, Fennville.
Second Vice-President—G. H. Fletcher, Ann Arbor.
Secretary—R. A. Turrel, Crosswell.
Treasurer—William H. Johnson, Kalamazoo.

Druggists of Four Counties Create New Organization

About forty druggists from Gratiot, Clinton, Montcalm and Isabella counties, assembled at Carson City the evening of May 9 and enjoyed a banquet. With them were Prof. E. J. Parr, head of the State Pharmacy department, also Jack Taft, President of the Michigan State Pharmaceutical Association.

The meeting was called by A. A. Reynolds, Ithaca, H. F. Millman, St. Johns, and Otto Cummings, of Stanton, for the purpose of forming a district association, wherein more effective means could be made possible to combat unfair trade practices of certain manufacturers with whom they deal, also to raise a more militant attitude among druggists in fighting conditions which threaten independent merchants in general.

It was ascertained that three of the four counties represented in the meeting have active druggist's associations, all but Montcalm. Therefore the druggists of this county proceeded to organize, with the assistance of President Taft, who acted as chairman of the evening meeting. E. A. Herron, of Lakeview, was selected president of the new Montcalm association. The advantages of a district association were thoroughly outlined by the organization committee and it was voted to organize at once. It is planned to hold four meetings each year, one in each county. The following officers were chosen:

President—A. A. Reynolds.

Secretary-Treasurer—C. L. Keller.

One vice-president was also selected from each county. The new president of the district association delivered his inaugural address in a manner that indicates there will be action expected from every member. He then called upon each of the other officers, who promised like co-operation.

A roll call showed that most of those present were former pharmacy students at the Ferris institute. Several were pupils of Dean Parr, recently promoted by the Governor, much to the delight of druggists. The former Dean gave an outline of his short experience at Lansing, telling how he has chopped down the budget of his department, in keeping with the economy program. He sees much hope in the attitude of President Roosevelt in outlining a new deal for the people and has sent a letter of commendation to him, outlining his views as to control of unfair trade practices. The following resolutions were read to the meeting and, upon action, were adopted:

Whereas—The fundamental cause of economic distress, which now endan-

gers humanity, banking and business, causing vast unemployment and loss of billions in wealth to investors, is the unjust distribution of National income, and

Whereas—Statistics of this Nation show that some five hundred of its citizens own or control over ninety per cent. of the Nation's wealth, and that over fifteen millions of men and women are without means to live and are dependent upon others or public welfare funds for food and clothing, owing to unemployment, and

Whereas—This distressful situation has so long continued many states, counties, townships and municipalities have reached the limit to provide welfare funds, making it necessary for them to ask National Government aid, all of which must be repaid with interest, by the over-burdened taxpayers, and

Whereas—The President of the United States, Franklin D. Roosevelt, knowing the chaotic conditions in which the people and their business relations are placed, did, in his inaugural address, March 4, 1933, scourge greedy wealth for its iniquities. He said, "Practices of the unscrupulous money changers stand indicted in the court of public opinion, rejected by the hearts and minds of men." "The money changers have fled from their high seats in the temple of our civilization. We may now restore that temple to the ancient truths"; therefore be it

Resolved — That this organization is unalterably opposed to greedy wealth and its operations, through trusts and monopolies in restraint of trade in necessities of the people throughout the Nation, and that we favor prosecution of them through the Federal court, that they may be driven from this and other states for violation of the anti-trust laws, which they have ruthlessly violated; and be it further

Resolved — That we urge all organizations of business men and women, those in agriculture and every interested citizen, to support this movement to restore human rights and opportunities, that prosperity may be restored and the peace and welfare of the people be forever safeguarded against encroachment of organized greed; and be it further

Resolved — That we commend the President for his courageous stand in behalf of suffering humanity. We ask of him his further support and influence in the prosecution of trusts and monopolies, and demand they make restitution to the people they have robbed and that the Government shall confiscate their illegal wealth for the benefit of the treasury of the United States; and be it further

Resolved — That a copy of these resolutions be furnished the press and mailed to the President and Governor, also to our members of Congress, asking them to uphold the Federal anti-trust laws through active prosecutions, thus preventing the further annihilation of the independent merchant and manufacturer, also giving opportunity to American youth to enter business life, unhampered by greedy wealth.

Inordinate inflation would cause inflammation.

Early Spring at the Fountain

For those who closed the fountain during the winter months, early spring is a trying time. You'd like to have a grand opening. If you prepare for one, there may be a flare-back. If you hang back, there is a stretch of hot days. Such days are fine for the soda business because people are still wearing their heavy clothing. An old boss of mine used to chant this rhyme:

"Snow in winter, heat in summer,

Rain in fall.

Spring has samples, like a drummer,

Of them all."

That about covers the ground. Spring is a capricious season.

What are we going to do about it? We can't abolish spring, and there has been too much legislation, anyhow. Business is just like war. You have to be prepared for whatever comes.

Thirty years ago nearly all of us closed the cold apparatus during the winter months. We had to pick up again in spring, and so became rather expert in dealing with that capricious period. I earnestly urge all dispensers to campaign with a view to keeping things active at the soda counter all winter. A great many city fountains now run right along twelve months in the year with hardly a change.

To those who feel that they cannot do this, I make the suggestion that the hot soda department be featured during the winter months, cutting down on the list of cold drinks, reversing this process in summer. Thirty years ago this was not so easily accomplished.

But luncheonette has given hot drinks a big boost.

We always found, even in early days, that the hot soda department would help cold soda in winter. If a group of six lined up at the soda counter, and four of them ordered hot drinks, two would order cold beverages.

Of course, when we closed down in winter, the man who kept open got the business then, and was apt to hold on to it in the spring. To keep hot soda active in spring, tie it up with luncheonette, making a big play on soups and coffee.

Now let's take a typical hot day in early spring. Yesterday was cold, and the morning opens in dubious fashion. But by 9 o'clock it is hot, and it keeps getting hotter. College boys are downtown in coonskin coats, girls in furs, business men in overcoats.

By noon they are all mopping their brows. It's a great opportunity to sell cold drinks, if you have any to sell.

We can't blame an uptown dispenser or a man in a small town for not loading up with twenty-six syrups on the off-chance that spring will keep warming up like a big league pitcher. Spring won't keep warming up, and the dispenser knows it. There will be hot days, cold days, mean rains, baby blizzards, sunstrokes and frost bites, all mixed up like a prize package from a pickle factory. However, we are dealing with a hot day, and the big idea is to take in thirty dollars on cold drinks, leaving the morrow to bring in what will.

This situation may be met, if needs be, with a single leader. Maybe it is carbonated root beer. That's a good drink, and we are ready to supply all comers.

In the window we have a bowl of shaved ice, and in this mound of ice we bury steins. We have a similar display on the soda counter.

And we have a tremendous window placard, something which they can see across the street.

Cold

Root Beer

In a Chilled Stein

That's cold enough to hold them.

There are other leaders available —

SPRING AND SUMMER SPECIALTIES

Marbles, Rubber Balls, Jacks, Bathing Supplies, Paint Brushes, Paints, Oils, Wall Finishes, Varnishes, White Lead, Enamels, Soda Fountains and Supplies, Golf, Tennis and Baseball Supplies, Indoor Balls, Playground Balls, Sponges, Chamois Skins, Cameras, Electric Heaters, Electric Fans, Goggles, Picnic Supplies, Lunch Kits, Vacuum Bottles, Food Jars, Thermo Jugs, Insecticides, Seed Disinfectants, and thousands of other new and staple items. All now on display in our Sample Room. Come in and look them over. Everything priced in plain figures.

Hazeltine & Perkins Drug Co.

Grand Rapids

Michigan

oragneade, lemonade, grapeade, fruit punch, all good thirst quenchers.

We can easily back up the main leader with a few other beverages.

We ought to have some chocolate on sale, because so many fountain patrons like anything "just so it's chocolate."

Thus we might line up:

Bottled drinks
Three or four syrups
Iced tea
Milk shakes
Cold buttermilk
Etc.

In this way we assemble a fair list, and still we haven't opened the cold apparatus at anything like full blast.

The coffee urn may be made to do yeoman's duty, furnishing both hot and iced coffee. And iced coffee, let me state, is a beverage which does not begin to get the consideration it deserves. It is not known as it should be. Give it a little advertising.

By making up some beverages in quantity, we could do a fair business on a hot day without putting any syrups at all into the cold apparatus. Many a dealer does very well with bottled drinks alone.

My old boss, who ran a metropolitan fountain in a small city, used to come out with a big fanfare of trumpets about milk shakes when we were trying to take advantage of a hot day in early spring.

We did not want to make up a lot of syrups and have them go stale on us. So we would make up two gallons of chocolate syrup, two gallons of vanilla, and order a few gallons of milk from the dairy around the corner. As the day warmed up, and sales continued brisk, the dairyman could bring in more milk by the rear door, and we could make up more vanilla and chocolate syrup. Things would go booming along all day, and the next day, too, if the hot weather held. If it failed to hold, we simply ceased ordering milk and stopped making up syrup.

The sundae, too, is a useful proposition on a hot day which arrives suddenly. If you make your own ice cream, it does not take long to freeze a batch. If you buy it, you can usually get an order delivered in a hurry. So we can start with a couple of gallons in the morning, and stock up again if the hot weather holds. If a snow flurry comes along in the afternoon, we fall back on hot soda.

To my mind, the two leading sundaes are chocolate and strawberry.

Chocolate is always in a class by itself. Strawberry syrup makes a good sundae with vanilla ice cream because you get an attractive color contrast. It makes a good sundae with strawberry ice cream because then you get plenty of red. For some reason people like plenty of red in their fountain combinations, children especially.

We can, as a starter, get along with two sundae combinations — chocolate syrup with chocolate ice cream, and strawberry syrup with vanilla ice cream. And, of course, if things are breaking well, we can use these two ice creams in ice cream soda.

For swagger tourists who happen along, make up a small quantity of chop suey mixture, using strawberry syrup as a base, let us say, with some

chopped fruits and nuts added. Chop suey mixture, although it has many ingredients, is just as easily dispensed as any other, and is always impressive.

I have in other years let many of these sudden bursts of hot weather in early spring get away from me, and I have always regretted it. It is much like watching other people get Christmas business and keep saying that you will be in the game yourself — next year.

Better make it this year.

Make a start, anyhow.

After all, despite possible flarebacks, spring does warm up gradually, and always merges into summer in due time. There was, I believe long ago in our history, a year known as the year without a summer. Even so, this probably applied only to certain latitudes.

Where spring is capricious, we may, as outlined, have a leader or two ready for any hot day which happens to come along. This business is too good to miss. As the weather warms up, we add a few syrups each week. By the time the weather has really settled, we are going full blast.

It has all come about gradually, so gradually that your customers have probably never noticed this careful "build up."

Then, if you like, you can have your grand opening.

Wm. S. Adkins.

Tax Rulings in Soft Drinks

Three important rulings have recently been announced by the Tax Department with respect to the tax on soft drinks. The following is a digest of them prepared by Seidman & Seidman, certified public accountants.

1. Spring water, whether plain or carbonated, sold in bottles or other closed containers, for over 12½¢ a gallon, is taxable at 2¢ a gallon. This is likewise true of plain carbonated water sold in bottles or siphons under the name of seltzer water for drinking purposes. Such water is considered an artificial mineral or table water.

2. On the other hand, carbonated water sold in tanks to soda fountains is taxed on the carbonic acid gas used in making such water. This means a tax of 4¢ a pound imposed on the producer.

3. Finished or fountain syrups manufactured and used by an army post exchange or similar agency in the preparation of soft drinks, are not taxable.

Rhode Island Egg Phosphate

Into a mixing glass draw ¾ ounce of orange syrup, ½ ounce of raspberry syrup and ½ ounce of lemon syrup. Into this break an egg and add a few dashes of phosphate and a little ice. Shake thoroughly and fill with carbonated water. Strain into a 12-ounce glass and sprinkle with nutmeg if desired.

Oregon Punch

Into a 14-ounce glass draw 1 ounce of raspberry syrup. Into this squeeze the juice of ½ lemon and ½ orange. Add ½ an ounce of grape juice and ½ glass of fine shaved ice. Fill with carbonated water, mix and decorate with slice of orange and a piece of pineapple.

WHOLESALE DRUG PRICE CURRENT

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

| | | |
|--------------------------------------|--|---------------------------------------|
| Acetic, No. 8, lb. 06 @ 10 | Gum | Hemlock, Pu., lb. 1 155@2 20 |
| Boric, Powd., or | so called, lb. gourds @ 60 | Heml'k Com., lb. 1 00@1 25 |
| Xtal, lb. 08½@ 20 | Powd., lb. 35 @ 45 | Juniper Ber., lb. 3 00@3 20 |
| Carbolic, Xtal, lb. 36 @ 43 | Aloes, Socotrine, | Junip'r W'd, lb. 1 500@1 75 |
| Citric, lb. 35 @ 45 | lb. ----- @ 75 | Lav. Flow., lb. 3 50@4 00 |
| Muriatic, Com'l, | Powd., lb. ----- @ 80 | Lav. Gard., lb. 1 25@1 50 |
| lb. ----- 03½@ 10 | Arabic, first, lb. ----- @ 40 | Lemon, lb. ----- 1 75@2 25 |
| Nitric, lb. ----- 09 @ 15 | Arabic, sec., lb. ----- @ 30 | Mustard, true, ozs. @ 1 50 |
| Oxalic, lb. ----- 15 @ 25 | Arabic, sorts, lb. 15 @ 25 | Mustard, art., ozs. @ 35 |
| Sulphuric, lb. ----- 03½@ 10 | Arabic, Gran., lb. ----- @ 35 | Orange, Sw., lb. 3 00@3 25 |
| Tartaric, lb. ----- 30 @ 40 | Arabic, P'd, lb. 25 @ 35 | Origanum, art, |
| Alcohol | Asafoetida, lb. ----- 47@ 50 | lb. ----- 1 00@1 20 |
| Denatured, No. 5, | Asafoetida, Po., lb. 75@ 82 | Pennyroyal, lb. 3 25@3 50 |
| Gal. ----- 48 @ 60 | Gualac, lb. ----- @ 60 | Peppermint, lb. 2 75@3 20 |
| Grain, Gal. ----- 4 00@5 00 | Gualac, Powd. ----- @ 70 | Rose, dr. ----- @ 2 50 |
| Wood, Gal. ----- 50 @ 60 | Kino, lb. ----- @ 90 | Rose, Geran., ozs. 50@ 95 |
| Alum-Potash, USP | Kino, powd., lb. ----- @ 1 00 | Rosemary |
| Lump, lb. ----- 05 @ 13 | Myrrh, lb. ----- @ 60 | Flowers, lb. ----- 1 00@1 50 |
| Powd. or Gra., lb. 05½@ 13 | Myrrh, Pow., lb. ----- @ 75 | Sandalwood, |
| Ammonia | Shellac, Orange, | E. I., lb. ----- 8 00@8 60 |
| Concentrated, lb. 06 @ 18 | lb. ----- 15 @ 25 | W. I., lb. ----- 4 50@4 75 |
| 4-F, lb. ----- 05½@ 13 | Ground, lb. ----- 15 @ 25 | Sassafras, |
| 3-F, lb. ----- 05½@ 13 | Shellac, white, | true, lb. ----- 1 60@2 20 |
| Carbonate, lb. ----- 20 @ 25 | (bone dr'd) lb. 30 @ 45 | Syn., lb. ----- 70 @ 1 20 |
| Muriate, Lp., lb. 18 @ 30 | Tragacanth, | Spearmint, lb. ----- 2 00@2 40 |
| Muriate, Gra., lb. 08 @ 18 | No. 1, bbls. ----- 1 60@2 00 | Tansy, lb. ----- 3 50@4 00 |
| Muriate, Po., lb. 20 @ 30 | No. 2, lbs. ----- 1 50@1 75 | Thyme, Red, lb. 11 15@1 70 |
| Arsenic | Pow., lb. ----- 1 25@1 50 | Thyme, Whi., lb. 1 25@1 30 |
| Pound ----- 07 @ 20 | Honey | Wintergreen |
| Balsams | Pound ----- 25 @ 40 | Leaf, true, lb. 5 40@6 00 |
| Copaiba, lb. ----- 50@1 20 | Hops | Birch, lb. ----- 2 75@3 20 |
| Fir, Cana., lb. 2 00@2 40 | ¼s Loose, Pressed, | Syn. ----- 75@1 20 |
| Fir, Oreg., lb. ----- 50@1 00 | lb. ----- @ 75 | Wormseed, lb. ----- 3 50@4 00 |
| Peru, lb. ----- 1 70@2 20 | Hydrogen Peroxide | Wormwood, lb. 4 75@5 20 |
| Tolu, lb. ----- 1 50@1 80 | Pound, gross 25 00@27 00 | Oils Heavy |
| Barks | ½ Lb., gross 15 00@16 00 | Castor, gal. ----- 1 15@1 35 |
| Cassia, | ¼ Lb., gross 10 00@10 50 | Cocoonut, lb. ----- 22½@ 35 |
| Ordinary, lb. ----- 25 @ 30 | Indigo | Cod Liver, Nor- |
| Ordin., Po., lb. 20 @ 25 | Madras, lb. ----- 2 00@2 25 | wegian, gal. ----- 1 00@1 50 |
| Salgon, lb. ----- @ 40 | Insect Powder | Cot. Seed Gals. 90@1 10 |
| Salgon, Po., lb. 50 @ 60 | Pure, lb. ----- 25 @ 35 | Lard, ex., gal. 1 55@1 65 |
| Elm, lb. ----- 40 @ 50 | Lead Acetate | Lard, No. 1, gal. 1 25@1 40 |
| Elm, Powd., lb. 38 @ 45 | Xtal, lb. ----- 17 @ 25 | Linseed, raw, gal. 75@ 90 |
| Elm, G'd, lb. ----- 38 @ 45 | Powd. & Gran. 25 @ 35 | Linseed, boil., gal. 78@ 93 |
| Sassafras (P'd lb. 45) @ 35 | Licorice | Neatsfoot, |
| Soapree, cut, lb 15 @ 25 | Extracts, sticks, | extra, gal. ----- 80@1 25 |
| Soapree, Po., lb. 25 @ 30 | per box ----- 1 50 @ 2 00 | Olive, |
| Berries | Lozenges, lb. ----- 40 @ 50 | Malaga, gal. ----- 2 50@3 00 |
| Cubeb, lb. ----- @ 75 | Wafers, (24s) box @ 1 50 | Pure, gal. ----- 3 00@5 00 |
| Cubeb, Po., lb. ----- @ 80 | Leaves | Sperm, gal. ----- 1 25@1 50 |
| Juniper, lb. ----- 10 @ 20 | Buchu, lb., short ----- @ 50 | Tanner, gal. ----- 75@ 90 |
| Blue Vitriol | Buchu, lb., long ----- @ 60 | Tar, gal. ----- 50@ 65 |
| Pound ----- 05 @ 15 | Buchu, P'd, lb. ----- @ 30 | Whale, gal. ----- @ 2 00 |
| Borax | Sage, bulk, lb. 25 @ 30 | Opium |
| P'd or Xtal, lb. 06 @ 13 | Sage, loose ----- @ 40 | Gum, ozs., \$1.40; |
| Brimstone | pressed, ¼s, lb. ----- @ 40 | lb. ----- 17 50@20 00 |
| Pound ----- 04 @ 10 | Sage, ounces ----- @ 85 | Powder, ozs., \$1.40; |
| Camphor | Sage, P'd & Grd. ----- @ 35 | lb. ----- 17 50@20 00 |
| Pound ----- 50 @ 65 | Senna, | Gran., ozs., \$1.40; |
| Cantharides | Alexandria, lb. 50 @ 60 | lb. ----- 17 50@20 00 |
| Russian, Powd. ----- @ 3 50 | Tinnevalia, lb. 20 @ 30 | Paraffine |
| Chinese, Powd. ----- @ 1 25 | Powd., lb. ----- 25 @ 35 | Pound ----- 06½@ 15 |
| Chalk | Uva Ursi, lb. ----- 20 @ 25 | Papper |
| Crayons, | Uva Ursi, P'd, lb. ----- @ 30 | Black, grd., lb. 25 @ 35 |
| white, dozen ----- @ 3 60 | Lime | Red, grd., lb. ----- 45 @ 55 |
| dustless, doz. ----- @ 5 00 | Chloride, med., dz. ----- @ 85 | White, grd., lb. ----- 40 @ 45 |
| French Powder, | Chloride, large, dz. ----- @ 1 45 | Pitch Burgundy |
| Coml., lb. ----- 03½@ 10 | Lycopodium | Pound ----- 20 @ 25 |
| Precipitated, lb. 12 @ 15 | Pound ----- 37½@ 60 | Petrolatum |
| Prepared, lb. ----- 14 @ 16 | Magnesia | Amber, Plain, lb. 12 @ 17 |
| White, lump, lb. 03 @ 10 | Carb., ¼s, lb. ----- @ 30 | Amber, Carb., lb. 14 @ 19 |
| Capicum | Carb., 1/16s, lb. ----- @ 32 | Cream Whi., lb. 17 @ 22 |
| Pods, lb. ----- 60 @ 70 | Carb., P'd, lb. 15 @ 25 | Lily White, lb. 20 @ 25 |
| Powder, lb. ----- 62 @ 75 | Oxide, Hea., lb. ----- 75 @ 75 | Snow White, lb. 22 @ 27 |
| Cloves | Oxide, light, lb. ----- @ 75 | Plaster Paris Dental |
| Whole, lb. ----- 30 @ 35 | Menthol | Barrels ----- @ 50 |
| Powdered, lb. ----- 35 @ 40 | Pound ----- 4 67@5 20 | Potassa |
| Cocaine | Mercury | Caustic, st'ks, lb. 55 @ 88 |
| Ounce ----- 11 43@ 13 60 | Pound ----- 1 25@1 35 | Liquor, lb. ----- @ 40 |
| Copperas | Morphine | Potassium |
| Xtal, lb. ----- 03½@ 10 | Ounces ----- @ 10 80 | Acetate, lb. ----- 60 @ 96 |
| Powdered, lb. ----- 04 @ 15 | ¼s ----- @ 12 96 | Bicarbonate, lb. 30 @ 35 |
| Cream Tartar | Mustard | Bichromate, lb. 15 @ 25 |
| Pound ----- 22½@ 35 | Bulk, Powd., | Bromide, lb. ----- 51 @ 72 |
| Cuttlebone | select, lb. ----- 45 @ 50 | Carbonate, lb. ----- 30 @ 35 |
| Pound ----- 40 @ 54 | No. 1, lb. ----- 25 @ 35 | Chlorate, |
| Dextrine | Naphthaline | Xtal, lb. ----- 17 @ 23 |
| Yellow Corn, lb. 06½@ 15 | Balls, lb. ----- 06½@ 15 | powd., lb. ----- 17 @ 23 |
| White Corn, lb. 07 @ 15 | Flake, lb. ----- 05½@ 15 | Gran., lb. ----- 21 @ 28 |
| Extract | Nutmeg | Iodide, lb. ----- 2 70@2 93 |
| Witch Hazel, Yel- | Pound ----- @ 40 | Permanganate, lb. 22½@ 35 |
| low Lab., gal. 99 @ 1 32 | Powdered, lb. ----- @ 50 | Prussiate, |
| Licorice, P'd, lb. 50 @ 60 | Nux Vomica | Red, lb. ----- 80 @ 90 |
| Flower | Pound ----- @ 25 | Yellow, lb. ----- 50 @ 60 |
| Arnica, lb. ----- 50 @ 55 | Powdered, lb. ----- 15 @ 25 | Quassia Chips |
| Chamomile, | Oil Essential | Pound ----- 25@ 30 |
| German, lb. ----- 35 @ 45 | Almond, | Powd., lb. ----- 35 @ 40 |
| Roman, lb. ----- @ 90 | Bit., true, ozs. ----- @ 50 | Quinine |
| Saffron, | Bit., art., ozs. ----- @ 30 | 5 oz. cans, ozs. ----- @ 51 |
| American, lb. 50 @ 55 | Sweet, true, lb. 1 10@1 60 | Sal |
| Spanish, ozs. ----- @ 25 | Sw't, Art., lbs. 1 00@1 25 | Epsom, lb. ----- 03½@ 10 |
| Formaldehyde, Bulk | Amber, crude, lb. 75@1 00 | Glaubers, |
| Pound ----- 09 @ 20 | Amber, rect., lb. 1 10@1 75 | Lump, lb. ----- 03 @ 10 |
| Fuller's Earth | Anise, lb. ----- 1 00@1 40 | Gran., lb. ----- 03½@ 10 |
| Powder, lb. ----- 05 @ 10 | Bay, lb. ----- 4 00@4 25 | Xtal or Powd. 10 @ 16 |
| Gelatin | Bergamot, lb. ----- 3 50@4 20 | Gran., lb. ----- 09 @ 16 |
| Pound ----- 65 @ 65 | Cajeput, lb. ----- 1 50@2 00 | Rochelle, lb. ----- 17 @ 30 |
| Glue | Caraway S'd, lb. 2 65@3 20 | Soda, lb. ----- 02½@ 08 |
| Brok., Bro., lb. 20 @ 30 | Cassia, USP, lb. 1 75@2 40 | Soda |
| Gro'd, Dark, lb. 16 @ 22 | Cedar Leaf, lb. 1 50@2 00 | Ash ----- 03 @ 10 |
| Whi. Flake, lb. 27½@ 35 | Coml., lb. ----- 1 00@1 25 | Bicarbonate, lb. 03½@ 10 |
| White G'd, lb. 25 @ 35 | Citronella, lb. ----- 75 @ 1 20 | Caustic, Co'l., lb. 08 @ 15 |
| White AXX light, | Cloves, lb. ----- 1 75@2 25 | Hyposulphite, lb. 05 @ 10 |
| lb. ----- @ 40 | Croton, lbs. ----- 4 00@4 60 | Phosphate, lb. 23 @ 28 |
| Ribbon ----- 42½@ 50 | Cubeb, lb. ----- 4 25@4 80 | Sulphite, |
| Glycerine | Erigeron, lb. ----- 2 70@3 35 | Xtal, lb. ----- 07 @ 12 |
| Pound ----- 14½@ 35 | Eucalyptus, lb. ----- 75@1 20 | Dry, Powd., lb. 12½@ 20 |
| | Fennel ----- 2 00@2 60 | Silicate, Sol., gal. 40 @ 50 |

GROCERY PRICE CURRENT

The prices quoted in this department are not cut prices. They are regular quotations such as jobbers should receive for standard goods. Because of present day uncertainties, sharp buyers who are in good credit may sometimes be able to induce the jobber to shade some of the quotations, but we prefer to quote regular prices on regular goods, because cut prices obtained by duress or under force of circumstances never accurately represent the actual condition of the market, which is the proper province of this publication.

ADVANCED

Chipso
P & G Soap

DECLINED

Quaker Coffee

AMMONIA

| | |
|----------------------|------|
| Parsons, 32 oz. | 3 35 |
| Parsons, 10 oz. | 2 70 |
| Parsons, 6 oz. | 1 80 |
| Little Bo Peep, med. | 1 35 |
| Little Bo Peep, lge. | 2 25 |
| Quaker, 32 oz. | 2 10 |

APPLE BUTTER

| | |
|------------------------------|------|
| Table Belle, 12-36 oz., doz. | 1 90 |
|------------------------------|------|

BAKING POWDERS

| | |
|-------------------------|-------|
| Royal, 2 oz., doz. | 93 |
| Royal, 4 oz., doz. | 1 80 |
| Royal, 6 oz., doz. | 2 20 |
| Royal, 12 oz., doz. | 4 37 |
| Royal, 2 1/2 lbs., doz. | 13 75 |
| Royal, 5 lbs., doz. | 24 50 |



| | |
|--------------------------|------|
| 10 oz., 4 doz. in case | 3 40 |
| 15 oz., 4 doz. in case | 5 20 |
| 25 oz., 4 doz. in case | 8 80 |
| 50 oz., 2 doz. in case | 7 00 |
| 5 lb., 1 doz. in case | 6 00 |
| 10 lb., 1/2 doz. in case | 5 75 |

BLEACHER CLEANSER

| | |
|---------------------|------|
| Clorox, 16 oz., 24s | 3 25 |
| Clorox, 22 oz., 12s | 3 00 |
| Lizzie, 16 oz., 12s | 2 15 |

BLUING

| | |
|---------------------------|------|
| Am. Ball, 36-1 oz., cart. | 1 00 |
| Boy Blue, 18s, per cs. | 1 35 |

BEANS and PEAS

| | |
|---------------------------|------|
| 100 lb. bag | |
| Dry Lima Beans 100 lb. | 6 25 |
| White H'd P. Beans... | 3 50 |
| Split Peas, Yell., 60 lb. | 3 95 |
| Split Peas, Gr'n 60 lb. | 5 25 |
| Scotch Peas, 100 lb. | 7 00 |

BURNERS

| | |
|--------------------|------|
| Queen Ann, No. 1 | 1 15 |
| Queen Ann, No. 2 | 1 25 |
| White Flame, No. 1 | |
| and 2, doz. | 2 25 |

BOTTLE CAPS

| | |
|-----------------------|----|
| Dbl. Lacquer, 1 gross | |
| pkg., per gross | 13 |

BREAKFAST FOODS

| | |
|-------------------------|------|
| Kellogg's Brands | |
| Corn Flakes, No. 136 | 2 50 |
| Corn Flakes, No. 124 | 2 50 |
| Pep, No. 224 | 2 00 |
| Pep, No. 250 | 1 00 |
| Krumbles, No. 412 | 1 35 |
| Brn Flakes, No. 624 | 1 80 |
| Brn Flakes, No. 602 | 1 50 |
| Rice Krispies, 6 oz. | 2 25 |
| Rice Krispies, 1 oz. | 1 10 |
| All Bran, 16 oz. | 2 25 |
| All Bran, 10 oz. | 2 70 |
| All Bran, 1/2 oz. | 1 10 |
| Kaffe Hag, 6 1-lb. cans | 2 57 |
| Whole Wheat Fla., 24 | 1 75 |
| Whole Wheat Bis., 24 | 2 35 |

| | |
|------------------------|------|
| Post Brands | |
| Grapenut Flakes, 24s | 1 90 |
| Grape-Nuts, 24s | 3 80 |
| Grape-Nuts, 50 | 1 40 |
| Instant Postum, No. 8 | 5 40 |
| Instant Postum, No. 10 | 4 50 |
| Postum Cereal, No. 0 | 2 25 |
| Post Toasties, 36s | 2 50 |
| Post Toasties, 24s | 2 50 |
| Post Bran, PBF 24 | 2 85 |
| Post Bran PBF 36 | 2 85 |
| Sanka 6-1lb. | 2 57 |

| | |
|---------------------------|------|
| Amsterdam Brands | |
| Gold Bond Par., No. 5 1/2 | 7 50 |
| Prize, Parlor, No. 6 | 8 00 |
| White Swan Par., No. 6 | 8 50 |

| | |
|-----------------|------|
| BROOMS | |
| Quaker, 5 sewed | 5 00 |
| Warehouse | 5 75 |
| Rose | 2 50 |
| Winner, 5 Sewed | 3 70 |
| Whisk, No. 3 | 2 25 |

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

| | |
|--------------|------|
| Stove | |
| Shaker | 1 80 |
| No. 50 | 2 00 |
| Peerless | 2 60 |

| | |
|-------------|------|
| Shoe | |
| No. 4-0 | 2 25 |
| No. 2-0 | 3 00 |

BUTTER COLOR

| | |
|-----------|------|
| Dandelion | 2 85 |
|-----------|------|

CANDLES

| | |
|-------------------------|--------|
| Electric Light, 40 lbs. | 12 1 |
| Plumber, 40 lbs. | 12 8 |
| Paraffine, 6s | 14 1/2 |
| Paraffine, 12s | 14 1/2 |
| Wicking | 40 |
| Tudor, 6s, per box | 30 |

CANNED FRUITS

| | |
|---------------------|------|
| Hart Brand | |
| Apples | |
| No. 10 | 4 75 |
| Blackberries | |
| Pride of Michigan | 2 55 |

| | |
|-----------------------|------|
| Cherries | |
| Mich. red, No. 10 | 5 00 |
| Pride of Mich., No. 2 | 2 60 |
| Marcellus Red | 2 10 |
| Special Pie | 1 35 |
| Whole White | 2 80 |

Gooseberries

| | |
|--------|--|
| No. 10 | |
|--------|--|

Pears

| | |
|--------------------------|------|
| Pride of Mich. No. 2 1/2 | 2 25 |
|--------------------------|------|

Black Raspberries

| | |
|----------------------|------|
| No. 2 | 2 55 |
| Pride of Mich. No. 2 | 2 35 |

Red Raspberries

| | |
|------------------|------|
| No. 2 | 3 00 |
| No. 1 | 1 40 |
| Marcellus, No. 2 | 2 35 |
| Pride of Mich. | 2 75 |

Strawberries

| | |
|------------------|------|
| No. 2 | 3 00 |
| 8 oz. | 1 20 |
| Marcellus, No. 2 | 1 80 |

CANNED FISH

| | |
|-------------------------------|------|
| Clam Ch'der, 10 1/2 oz. | 1 35 |
| Clam Chowder, No. 2 | 2 75 |
| Clams, Steamed, No. 1 | 2 75 |
| Clams, Minced, No. 1/2 | 2 40 |
| Finnan Haddie, 10 oz. | 3 30 |
| Clam Bouillon, 7 oz. | 2 50 |
| Chicken Haddie, No. 1 | 2 75 |
| Fish Flakes, small | 1 35 |
| Cod Fish Cake, 10 oz. | 1 55 |
| Cove Oysters, 5 oz. | 1 35 |
| Lobster, No. 1/4, Star | 2 00 |
| Shrimp, 1, wet | 1 45 |
| Sard's, 1/4 Oil, Key | 4 25 |
| Sardines, 1/4 Oil, K'less | 3 35 |
| Salmon, Red Alaska | 1 90 |
| Salmon, Med. Alaska | 1 45 |
| Salmon, Pink, Alaska | 1 25 |
| Sardines, Im. 1/4, ea. | 6@10 |
| Sardines, Cal. | 95 |
| Tuna, 1/2s, Van Camps, doz. | 1 75 |
| Tuna, 1/4s, Van Camps, doz. | 1 35 |
| Tuna, 1s, Van Camps, doz. | 3 60 |
| Tuna, 1/2s, Chicken Sea, doz. | 1 85 |

CANNED MEAT

| | |
|-----------------------------|------|
| Bacon, Med. Beechnut | 1 71 |
| Bacon, Lge. Beechnut | 2 43 |
| Beef, Lge. Beechnut | 3 51 |
| Beef, Med. Beechnut | 2 07 |
| Beef, No. 1, Corned | 1 95 |
| Beef, No. 1, Roast | 1 95 |
| Beef, 2 1/2 oz., Qua., sli. | 1 35 |
| Beef, 4 oz., Qua., sli. | 2 25 |
| Beefsteak & Onions, s. | 2 70 |
| Chili Con Car., 1s | 1 05 |
| Deviled Ham, 1/2s | 1 50 |
| Deviled Ham, 1/2s | 2 85 |
| Potted Beef, 4 oz. | 1 10 |
| Potted Meat, 1/4 Libby | 45 |
| Potted Meat, 1/2 Libby | 75 |
| Potted Meat, 1/2 Qua. | 55 |
| Potted Ham, Gen. 1/4 | 1 45 |
| Vienna Saus. No. 1/2 | 1 00 |
| Vienna Sausage, Qua. | 80 |
| Veal Loaf, Medium | 2 25 |

Baked Beans

| | |
|----------------|------|
| Campbells, 48s | 2 30 |
|----------------|------|

CANNED VEGETABLES

| | |
|--------------------|------|
| Hart Brand | |
| Asparagus | |
| Natural, No. 2 | 3 00 |
| Tips & Cuts, No. 2 | 2 25 |
| Tips & Cuts, 8 oz. | 1 35 |

Baked Beans

| | |
|-----------------------|------|
| 1 lb. Sauce, 36s, cs. | 1 60 |
| No. 2 1/2 Size, Doz. | 95 |
| No. 10 Sauce | 3 80 |

Lima Beans

| | |
|-----------------------|------|
| Little Quaker, No. 10 | 8 25 |
| Baby, No. 2 | 1 70 |
| Pride of Mich. No. 2 | 1 60 |
| Marcellus, No. 10 | 6 50 |

| | |
|-------------------------|------|
| Red Kidney Beans | |
| No. 10 | 3 90 |
| No. 2 | 85 |
| 8 oz. | 45 |

String Beans

| | |
|-----------------------|------|
| Little Dot, No. 2 | 2 25 |
| Little Dot, No. 1 | 1 80 |
| Little Quaker, No. 1 | 1 60 |
| Little Quaker, No. 2 | 2 00 |
| Choice, Whole, No. 2 | 1 70 |
| Cut, No. 10 | 8 00 |
| Cut, No. 2 | 1 60 |
| Pride of Michigan | 1 35 |
| Marcellus Cut, No. 10 | 5 50 |

Wax Beans

| | |
|-----------------------|-------|
| Little Dot, No. 2 | 2 25 |
| Little Dot, No. 1 | 1 80 |
| Little Quaker, No. 1 | 1 45 |
| Choice, Whole, No. 10 | 10 25 |
| Choice, Whole, No. 2 | 1 70 |
| Choice, Whole, No. 1 | 1 35 |
| Cut, No. 10 | 9 00 |
| Cut, No. 2 | 1 50 |
| Pride of Mich., No. 2 | 1 25 |
| Marcellus Cut, No. 10 | 5 50 |

Beets

| | |
|---------------------------|------|
| Extra Small, No. 2 | 2 50 |
| Fancy Small, No. 2 | 2 00 |
| Pride of Mich., No. 2 1/2 | 2 00 |
| Hart Cut, No. 10 | 5 00 |
| Hart Cut, No. 2 | 85 |
| Marcel. Whole, No. 2 1/2 | 1 35 |
| Hart Diced, No. 2 | 90 |

Carrots

| | |
|---------------|------|
| Diced, No. 2 | 90 |
| Diced, No. 10 | 4 00 |

Corn

| | |
|-------------------------------|-------|
| Golden Ban., No. 2 | 1 25 |
| Golden Ban., No. 10 | 10 00 |
| Little Quaker, No. 1 | 90 |
| Country Gen., No. 2 | 1 20 |
| Pride of Mich., No. 1 | 80 |
| Marcellus, No. 2 | 95 |
| Fancy Crosby, No. 2 | 1 15 |
| Fancy Crosby, No. 10 | 6 50 |
| Whole Grain, 6 Ban-tam, No. 2 | 1 45 |

Peas

| | |
|-------------------------|-------|
| Little Dot, No. 2 | 2 25 |
| Little Quaker, No. 10 | 11 25 |
| Little Quaker, No. 2 | 2 15 |
| Sifted E. June, No. 10 | 9 50 |
| Sifted E. June, No. 2 | 1 75 |
| Belle of Hart, No. 2 | 1 75 |
| Pride of Mich., No. 2 | 1 45 |
| Marcel. Sw. W. No. 2 | 1 45 |
| Marcel., E. June, No. 2 | 1 35 |
| Marcel., E. Ju., No. 10 | 7 50 |

Pumpkin

| | |
|-----------|------|
| No. 10 | 4 75 |
| No. 2 1/2 | 1 30 |

Sauerkraut

| | |
|-----------|------|
| No. 10 | 4 00 |
| No. 2 1/2 | 1 35 |
| No. 2 | 1 05 |

Spinach

| | |
|-----------|------|
| No. 2 1/2 | 2 25 |
| No. 2 | 1 80 |

Squash

| | |
|---------------|------|
| Boston, No. 3 | 1 35 |
|---------------|------|

Succotash

| | |
|----------------------|------|
| Golden Bantam, No. 2 | 2 10 |
| Hart, No. 2 | 1 80 |
| Pride of Michigan | 1 65 |
| Marcellus, No. 2 | 1 15 |

Tomatoes

| | |
|---------------------------|------|
| No. 10 | 5 25 |
| No. 2 1/2 | 1 80 |
| No. 2 | 1 40 |
| Pride of Mich., No. 2 1/2 | 1 35 |
| Pride of Mich., No. 2 | 1 10 |

Tomato Juice

| | |
|--------------|------|
| Hart, No. 10 | 4 75 |
|--------------|------|

CATSUP

| | |
|----------------------|------|
| Sniders, 8 oz. | 95 |
| Sniders, 14 oz. | 1 55 |
| Sniders, 8 oz. Doz. | 95 |
| Sniders, 14 oz. Doz. | 1 55 |
| Quaker, 8 oz. Doz. | 90 |
| Quaker, 14 oz. Doz. | 1 20 |
| Ruby, 14 oz. Doz. | 95 |

| | |
|--------------------|------|
| CHILI SAUCE | |
| Sniders, 8 oz. | 1 65 |
| Sniders, 14 oz. | 2 25 |

OYSTER COCKTAIL

| | |
|-----------------|------|
| Sniders, 11 oz. | 2 00 |
|-----------------|------|

CHEESE

| | |
|--------------------------|--------|
| Roquefort | 55 |
| Wisconsin Daisy | 14 1/2 |
| Wisconsin Twin | 13 1/2 |
| New York June | 24 |
| Sap Sago | 40 |
| Brick | 15 |
| Michigan Flats | 14 |
| Michigan Daisies | 14 |
| Wisconsin Longhorn | 15 |
| Imported Leyden | 23 |
| 1 lb. Limberger | 18 |
| Imported Swiss | 50 |
| Kraft Pimento Loaf | 21 |
| Kraft American Loaf | 19 |
| Kraft Brick Loaf | 19 |
| Kraft Swiss Loaf | 22 |
| Kraft Old Eng. Loaf | 32 |
| Kraft, Pimento, 1/2 lb. | 1 50 |
| Kraft, American, 1/2 lb. | 1 50 |
| Kraft, Brick, 1/2 lb. | 1 50 |
| Kraft, Limbur., 1/2 lb. | 1 50 |

CHEWING GUM

| | |
|----------------------|----|
| Adams Black Jack | 66 |
| Adams Dentyne | 65 |
| Beeman's Pepsin | 66 |
| Beechnut Peppermint | 66 |
| Doublemint | 66 |
| Peppermint, Wrigleys | 66 |
| Spearmint, Wrigleys | 66 |
| Juicy Fruit | 66 |
| Wrigley's P-K | 66 |
| Teaberry | 66 |

CHOCOLATE

| | |
|--------------------------|------|
| Baker, Prem., 6 lb. 1/2 | 2 38 |
| Baker, Pre., 6 lb. 3 oz. | 2 32 |

CLOTHES LINE

| | |
|-------------------|------|
| Riverside, 50 ft. | 1 40 |
| Cupples Cord | 1 85 |

COFFEE ROASTED

Lee & Cady

1 lb. Package

| | |
|------------------|--------|
| Arrow Brand | 23 |
| Boston Breakfast | 23 |
| Breakfast Cup | 21 |
| Competition | 15 1/2 |
| Imperial | 35 |
| J. V. | 19 |
| Majestic | 29 |
| Morton House | 33 |
| Nedrow | 26 |
| Quaker | 26 1/2 |
| Competition | 15 1/2 |

McLaughlin's Kept-Fresh

Currants
Packages, 11 oz. ----- 11½

Dates
Imperial, 12s, pitted... 1 35
Imperial, 12s, Regular 1 15

Peaches
Evap. Choice ----- 09
Fancy ----- 10½

Peel
Lemon, American ----- 24
Orange, American ----- 24

Raisins
Seeded, bulk ----- 6½
Thompson's s'dless blk. 6½
Quaker s'dless blk. 6
15 oz. ----- 6½
Quaker Seeded, 15 oz. 6½

California Prunes
90@100, 25 lb. boxes...@05
80@90, 25 lb. boxes...@05½
70@80, 25 lb. boxes...@06½
60@70, 25 lb. boxes...@07
50@60, 25 lb. boxes...@07½
40@50, 25 lb. boxes...@07½
30@40, 25 lb. boxes...@08½
30@30, 25 lb. boxes...@12
18@24, 25 lb. boxes...@14½

Hominy
Pearl, 100 lb. sacks -- 3 50

Bulk Goods
Elbow Macaroni, 20 lb. 4½
Egg Noodle, 10 lbs. -- 12

Pearl Barley
0000 ----- 7 00
Barley Grits ----- 5 00
Chester ----- 3 50

Sage
East India ----- 10

Tapioca
Pearl, 100 lb. sacks -- 7½
Minute, 8 oz., 3 doz. 4 05
Dromedary Instant -- 3 50

Jiffy Punch
3 doz. Carton ----- 2 25
Assorted flavors.

FLOUR
V. C. Milling Co. Brands
Gly White ----- 5 10
Harvest Queen ----- 5 20
Yes Ma'am Graham, 50s ----- 1 40

Lee & Cady Brands
Home Baker -----
Cream Wheat -----

FRUIT CANS
Presto Mason
F. O. B. Grand Rapids
Half pint ----- 7 15
One pint ----- 7 40
One quart ----- 8 65
Half gallon ----- 11 55

FRUIT CAN RUBBERS
Presto Red Lip, 2 gro. carton ----- 70
Presto White Lip, 2 gro. carton ----- 76

GELATINE
Jell-o, 3 doz. ----- 2 55
Minute, 3 doz. ----- 4 05
Plymouth, White ----- 1 55
Jelsert, 3 doz. ----- 1 40

JELLY AND PRESERVES
Pure, 30 lb. pails ----- 2 60
Imitation, 30 lb. pails 1 60
Pure, 6 oz., Asst., doz. 90
Pure Pres., 16 oz., dz 1 40

JELLY GLASSES
¼ Pint Tall, per doz. 38

Margarine

Wilson & Co.'s Brands
Nut ----- 08
Special Roll ----- 11

MATCHES
Diamond, No. 5, 144 6 15
Searchlight, 144 box 6 15
Swan, 144 ----- 5 20
Diamond, No. 0 ----- 4 90

Safety Matches
Red Top, 5 gross case 4 75
Signal Light, 5 gro. cs 4 40

MULLER'S PRODUCTS
Macaroni, 9 oz. ----- 2 00
Spaghetti, 9 oz. ----- 2 00
Elbow Macaroni, 9 oz. 2 00
Egg Noodles, 6 oz. ----- 2 00
Egg Vermicelli, 6 oz. 2 00
Egg Alphabets, 6 oz. ----- 2 00

NUTS—Whole
Almonds, Peerless ----- 15½
Brazil, large ----- 12½
Fancy Mixed ----- 11½
Filberts, Naples ----- 13
Peanuts, Vir. Roasted 6½
Peanuts, Jumbo ----- 7½c
Pecans, 3, star ----- 40
Pecans, Jumbo ----- 25
Pecans, Mammoth ----- 50
Walnuts, Cal. ----- 13@21
Hickory ----- 07

Salted Peanuts
Fancy, No. 1 ----- 7
24 1 lb. Cellophane case 1 80

Shelled
Almonds ----- 39
Peanuts, Spanish ----- 5½
125 lb. bags ----- 32
Filberts ----- 45
Pecans Salted ----- 45
Walnut California ----- 45

MINCE MEAT
None Such, 4 doz. ----- 6 20
Quaker, 3 doz. case ----- 2 65
Yo Ho, Kegs, wet, lb. 16½

OLIVES
7 oz. Jar, Plain, doz. 1 05
16 oz. Jar, Plain, doz. 1 95
Quart Jars, Plain, doz. 3 25
5 Gal. Kegs, each ----- 6 50
3 oz. Jar, Stuff., doz. 1 15
8 oz. Jar, Stuff., doz. 2 25
10 oz. Jar, Stuff., doz. 2 65
1 Gal. Jugs, Stuff. dz. 1 95

PARIS GREEN
½s ----- 34
1s ----- 32
2s and 5s ----- 30

PICKLES
Medium Sour
5 gallon, 400 count -- 4 75

Sweet Small
5 Gallon, 500 ----- 7 25

Dill Pickles
Gal., 40 to Tin, doz. ----- 7 50
32 oz. Glass Pickled ----- 2 00
32 oz. Glass Thrown ----- 1 45

Dill Pickles Bulk
5 Gal., 200 ----- 3 65
16 Gal., 650 ----- 11 25
45 Gal., 1300 ----- 30 00

PIPES
Job, 3 doz. in bx. 1 00@1 20

PLAYING CARDS
Battle Axe, per doz. 2 65
Bicycle, per doz. ----- 4 70
Torpedo, per doz. ----- 2 50

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

FRESH MEATS

Beef
Top Steers & Heif. ----- 11
Good Steers & Heif. ----- 09
Med. Steers & Heif. ----- 08
Com. Steers & Heif. ----- 07

Veal
Top ----- 08
Good ----- 07½
Medium ----- 06½

Lamb
Spring Lamb ----- 13
Good ----- 13
Medium ----- 08
Poor ----- 05

Mutton
Good ----- 04½
Medium ----- 03
Poor ----- 02

Pork
Loin, med. ----- 08
Butts ----- 08
Shoulders ----- 06½
Spareribs ----- 05
Neck bones ----- 03
Trimnings ----- 06

PROVISIONS
Barreled Pork
Clear Back ----- 16 00@18 00
Short Cut Clear ----- 12 00

Dry Salt Meats
D S Bellies 18-29@13-10-7½

Lard
Pure in tierces ----- 7½
60 lb. tubs ----- advance ¼
50 lb. tubs ----- advance ¼
20 lb. pails ----- advance ¼
10 lb. pails ----- advance ¾
5 lb. pails ----- advance 1
3 lb. pails ----- advance 1
Compound tierces ----- 7½
Compound, tubs ----- 7½

Sausages
Bologna ----- 10
Liver ----- 13
Frankfort ----- 12
Pork ----- 15
Tongue, Jellied ----- 21
Headcheese ----- 13

Smoked Meats
Hams, Cer. 14-16 lb. 13
Hams, Cer., Skinned 16-18 lb. @12½
Ham, dried beef ----- @23
Knuckles ----- @09
California Hams ----- @09
Picnic Boiled Hams ----- @16
Boiled Hams ----- @18
Minced Hams ----- @12
Bacon 4/6 Cert. ----- @14

Beef
Boneless, rump ----- @19 00

Liver
Beef ----- 11
Calf ----- 35
Pork ----- 05

RICE
Fancy Blue Rose ----- 3 60
Fancy Head ----- 4 85

RUSKS
Postma Biscuit Co.
18 rolls, per case ----- 1 80
12 rolls, per case ----- 1 20
18 cartons, per case ----- 2 15
12 cartons, per case ----- 1 45

SALERATUS
Arm and Hammer 24s 1 50

SAL SODA
Granulated, 60 lbs. cs. 1 35
Granulated, 18-2½ lb. packages ----- 1 10

COD FISH
Peerless, 1 lb. boxes 18
Old Kent, 1 lb. Pure 25

HERRING

Holland Herring
Mixed, Kegs -----
Mixed, half bbls. -----
Mixed, bbls. -----
Milkers, Kegs -----
Milkers, half bbls. -----
Milkers, bbls. -----

Lake Herring
½ Bbl., 100 lbs. -----
Mackerel
Tubs, 60 Count, fy. fat 6 00
Pails, 10 lb. Fancy fat 1 50

White Fish
Med. Fancy, 100 lb. 13 00
Milkers, bbls. ----- 18 50
K K K K Norway ----- 19 50
8 lb. pails ----- 1 40
Cut Lunch ----- 1 50
Boned, 10 lb. boxes ----- 16

SHOE BLACKENING
2 in 1, Paste, doz. ----- 1 30
E. Z. Combination, dz. 1 30
Dri-Foot, doz. ----- 2 00
Bixbys, doz. ----- 1 30
Shinola, doz. ----- 90

STOVE POLISH
Blackne, per doz. ----- 1 30
Black Silk Liquid, dz. 1 30
Black Silk Paste, doz. 1 25
Enameline Paste, doz. 1 30
Enameline Liquid, dz. 1 30
E. Z. Liquid, per doz. 1 30
Radium, per doz. ----- 1 30
Rising Sun, per doz. 1 30
654 Stove Enamel, dz. 2 80
Vulcanol, No. 10, doz. 1 30
Stovoil, per doz. ----- 3 00

SALT
F. O. B. Grand Rapids
Colonial, 24, 2 lb. ----- 95
Colonial, 36-1½ ----- 1 20
Colonial, Iodized, 24-2 1 35
Med. No. 1 Bbls. ----- 2 90
Med. No. 1, 100 lb. bk. 1 00
Farmer Spec., 70 lb. 1 00
Packers Meat, 50 lb. 65
Cream Rock for ice cream, 100 lb., each 85
Butter Salt, 280 lb. bbl. 4 00
Block, 50 lb. ----- 40
Baker Salt, 280 lb. bbl. 3 80
6, 10 lb., per bale ----- 93
20, 3 lb., per bale ----- 1 00
28 lb. bags, Table ----- 40



Free Run'g, 32, 26 oz. 2 40
Five case lots ----- 2 30
Iodized, 32, 26 oz. ----- 2 40
Five case lots ----- 2 30

BORAX
Twenty Mule Team
24, 1 lb. packages ----- 3 35
48, 10 oz. packages ----- 4 40
96, ½ lb. packages ----- 4 00

WASHING POWDERS
Bon Ami Pd., 18s, box 1 90
Bon Ami Cake, 18s. ----- 1 65
Brillo ----- 85
Chipso, large ----- 4 15
Climaline, 4 doz. ----- 3 60
Grandma, 100, 5c ----- 3 50
Grandma, 24 Large ----- 3 50
Snowboy, 12 Large ----- 1 80
Gold Dust, 12 Large ----- 1 80
Golden Rod, 24 ----- 4 25
La France Laun., 4 dz. 3 65
Old Dutch Clean., 4 dz. 3 40
Octagon, 96s ----- 3 90
Rinso, 24s ----- 4 80
Rinso, 40s ----- 2 95
Spotless Cleanser, 48, 20 oz. ----- 3 85
Sani Flush, 1 doz. ----- 2 25
Sapolio, 3 doz. ----- 3 15
Speedee, 3 doz. ----- 7 20
Sunbrite, 50s ----- 2 10
Wyandotte, Cleaner, 24s 1 85

SOAP
Am. Family, 100 box 5 60
Crystal White, 100 ----- 3 50
F.B., 60s ----- 2 00
Fels Naptha, 100 box 5 00
Flake White, 10 box 2 85
Grdma White Na. 10s 3 50
Jap Rose, 100 box ----- 7 40
Fairy, 100 box ----- 3 35
Palm Olive, 144 box ----- 7 60
Lava, 50 box ----- 2 25
Pummo, 100 box ----- 4 85
Sweetheart, 100 box ----- 5 70
Grandpa Tar, 50 sm. 2 10
Grandpa Tar, 50 lge. 3 50
Trilby Soap, 50, 10c 3 15
Williams Barber Bar, 9s 50
Williams Mug, per doz. 48
Lux Toilet, 50 ----- 3 15

SPICES
Whole Spices
Allspice, Jamaica ----- @24
Cloves, Zanzibar ----- @36
Cassia, Canton ----- @24
Cassia, 5c pkg., doz. @40
Ginger, Africa ----- @19
Mixed, No. 1 ----- @30
Mixed, 10c pkgs., doz. @65
Nutmegs, 70@90 ----- @50
Nutmegs, 105-110 ----- @48
Pepper, Black ----- @23

Pure Ground in Bulk
Allspice, Jamaica ----- @16
Cloves, Zanzibar ----- @27
Cassia, Canton ----- @21
Ginger, Corkin ----- @18
Mustard ----- @19
Mace Penang ----- @65
Pepper, Black ----- @19
Nutmegs ----- @23
Pepper, White ----- @23
Pepper, Cayenne ----- @25
Paprika, Spanish ----- @30

Seasoning
Chili Powder, 1½ oz. ----- 65
Celery Salt, 1½ oz. ----- 80
Sage, 2 oz. ----- 80
Onion Salt ----- 1 35
Garlic ----- 1 35
Ponelly, 3½ oz. ----- 3 25
Kitchen Bouquet ----- 4 25
Laurel Leaves ----- 20
Marjoram, 1 oz. ----- 90
Savory, 1 oz. ----- 65
Thyme, 1 oz. ----- 90
Tumercil, 1½ oz. ----- 65

STARCH
Corn
Kingsford, 24 lbs. ----- 2 30
Powd., bags, per 100 2 65
Argo, 24, 1 lb. pkgs. 1 15
Cream, 24-1 ----- 2 20

Gloss
Argo, 24, 1 lb. pkgs. 1 52
Argo, 12, 3 lb. pkgs. 2 17
Argo, 8, 5 lb. pkgs. ----- 2 46
Silver Gloss, 48, 1s ----- 11¼
Elastic, 32 pkgs. ----- 2 55
Tiger, 48-1 -----
Tiger, 50 lbs. ----- 2 75

SYRUP
Corn
Blue Karo, No. 1½ ----- 2 36
Blue Karo, No. 5, 1 dz. 2 99
Blue Karo, No. 10 ----- 2 99
Red Karo, No. 1½ ----- 2 57
Red Karo, No. 5, 1 dz. 3 44
Red Karo, No. 10 ----- 3 29

Imit. Maple Flavor
Orange, No. 1½, 2 dz. 2 93
Orange, No. 5, 1 doz. 4 13

Maple and Cane
Kanuck, per gal. ----- 1 50
Kanuck, 5 gal. can ----- 5 50

Grape Juice
Welch, 12 quart case 4 40
Welch, 12 pint case ----- 2 25
Welch, 36-4 oz. case ----- 2 30

COOKING OIL
Mazola
Pints, 2 doz. ----- 4 60
Quarts, 1 doz. ----- 4 30
Half Gallons, 1 doz. ----- 5 40
Gallons, each ----- 81
5 Gallon cans, each ----- 3 35

TABLE SAUCES
Lee & Perrin, large ----- 5 75
Lee & Perrin, small ----- 3 35
Pepper ----- 1 60
Royal Mint ----- 2 40
Tobasco, small ----- 3 75
Sho Yau, 9 oz., doz. 2 00
A-1, large ----- 4 75
A-1 small ----- 2 85
Caper, 2 oz. ----- 3 30

TEA

Japan
Medium ----- 16
Choice ----- 19@28
Fancy ----- 32@36
No. 1 Nibbs ----- 31

Gunpowder
Choice ----- 32
Fancy ----- 40

Ceylon
Pekoe, medium ----- 41

English Breakfast
Congou, medium ----- 28
Congou, Choice ----- 35@36
Congou, Fancy ----- 42@43

Oolong
Medium ----- 39
Choice ----- 45
Fancy ----- 50

TWINE
Cotton, 3 ply cone ----- 25
Cotton, 3 ply Balls ----- 27

VINEGAR
F. O. B. Grand Rapids
Cider, 40 Grain ----- 16
White Wine, 40 grain ----- 20
White Wine, 80 Grain ----- 25

WICKING
No. 9, per gross ----- 80
No. 1, per gross ----- 1 25
No. 2, per gross ----- 1 50
No. 3, per gross ----- 2 30
Peerless Rolls, per doz. 90
Rochester, No. 2, doz. 50
Rochester, No. 3, doz. 2 00
Rayo, per doz. ----- 75

WOODENWARE
Baskets
Bushels, Wide Band, wood handles ----- 2 00
Market, drop handle ----- 9c
Market, single handle ----- 95
Market, extra ----- 1 60
Splint, large ----- 8 50
Splint, medium ----- 7 50
Splint, small ----- 6 50

Churns
Barrel, 5 gal., each ----- 2 40
Barrel, 10 gal., each ----- 2 55
3 to 6 gal., per gal. ----- 16

Pails
10 qt. Galvanized ----- 2 60
12 qt. Galvanized ----- 2 85
14 qt. Galvanized ----- 3 10
12 qt. Flaring Gal. Jr. 5 00
10 qt. Tin Dairy ----- 4 00

Traps
Mouse, Wood, 4 holes ----- 60
Mouse, wood, 6 holes ----- 7c
Mouse, tin, 5 holes ----- 65
Rat, wood ----- 1 0c
Rat, spring ----- 1 00
Mouse, spring ----- 20

Tubs
Large Galvanized ----- 8 75
Medium Galvanized ----- 7 75
Small Galvanized ----- 6 75

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

Wood Bowls
13 in. Butter ----- 5 00
15 in. Butter ----- 9 00
17 in. Butter ----- 18 00
19 in. Butter ----- 25 00

WRAPPING PAPER
Fibre, Manila, white ----- 05
No. 1 Fibre ----- 06½
Butchers D F ----- 05¼
Kraft ----- 04
Kraft Stripe ----- 09½

YEAST CAKE
Magic, 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

YEAST—COMPRESSED
Fleischmann, per doz. 30
Red Star, per doz. ----- 20

SHOE MARKET

Michigan Retail Shoe Dealers Association.
President—Elwyn Pond, Flint.
Vice-President—J. E. Wilson, Detroit.
Secretary—Joe H. Burton, Lansing.
Asst. Sec'y-Treas.—O. R. Jenkins.
Association Business Office, 907 Transportation Bldg., Detroit.

"Never" Is a Short, Short Time

"They will never buy grey again." This amazing statement was made just a short three years ago by not one, but several speakers, before the Joint Styles Conference. At that time we had made the off-stage remark—"Never is a long, long time. Let us change that to say that in fashion, as in anything else, 'never' often proves to be a very short, short time.

Within a period of six months, we have seen grey come into national acceptance with a swiftness and a sureness that has been a delight to the customer and to the merchant as well. No more natural a promotion has ever been staged than the wide-spread sale of grey in many shades in apparel and in complimentary shades in footwear. It would almost seem that in a year of stress and financial tightness, the luxury of grey would be almost impossible and yet the grey season was a success all the way down the line. It made sales in spite of bank failures, moratoriums, unemployment and all the factors that would normally retard the sale of an "extra" luxury.

There were several things in favor of the color. It had been long enough out of fashion to swing in again. Women were tired of the heavy dark colors and wanted the lift of grey as an intermediate color in springtime. And yet, as weather goes, it certainly was not propitious to a new and extra color. Still, it sold and served well the purpose of cheering the public and the merchant.

The merchants of this country are certainly to be congratulated on the excellent job they did in changing a "never" into a profitable "present." Its life as a style movement it not yet over for it will no doubt return in the gun-grey next Fall, to fit into the needs of that season.

"They will never take to ventilation," was an utterance a score of years ago. At that time one manufacturer was considered extremely eccentric because he punched holes in his shoes and advocated sandals for health and cleanliness. He was looked upon as a very "unique character" in the industry—a fanatic and faddist on the subject of ventilation in uppers and flexibility in soles. He had practically the entire field of that type of footwear to himself. With that little advantage of solitary exclusiveness because of trade resistance to new ideas, he was able to build up a tidy fortune and then retire; but he died before he ever saw the full light of his theory sweep not only a nation but a world of shoemakers. Just as Erwin Cone was ahead of his times, so too we are seeing new things still in their infancy which will make a place in the footwear of the future.

"They will never sell more pairs per person," — and then the opinionated one will go on to say that the peak of 1929 will never be reached again. One thing that this depression has done, more than anything else, is that

it has forced open-mindedness. No longer can the shoe industry be hard-shelled in its traditionalism. It must do more and more pioneering and investigating of "new fields." This truth comes to us vividly in the period of "recovery." An industry must face the fact that in standard, orthodox, every-day-types of footwear, it has a limiting market of approximately 350,000,000 pairs of shoes per year. If it is to increase that numerical market, it must be receptive to new uses for footwear.

A visiting merchant from the Orient says "real foot health will come to America when we ultimately learn the art of changing our shoes." For example, in the Orient, outdoor footwear is taken off as you enter a house and a comfortable pair of sandals is donned — in which the big toe is separated from the other toes by both a pocketed sock and a thong sandal. That in itself makes strong, healthy feet and makes the Orient practically bunion-less. A new and radical thought, indeed!

"They will never pay higher prices." Oh yeah! — they are paying them now, for there are exceptional lines of shoes selling at higher levels because of some special feature, development or improvement.—Boot and Shoe Recorder.

Items From the Cloverland of Michigan

Sault Ste. Marie, May 16 — Well, here we are with banners waving in our restaurants and drink parlors, "Beer Is Here." The Sault did not have to wait until 6 p. m. to start doing business as our local authorities let them go to it at 4 p. m. Thursday. For a short time pedestrians flocked to the oases and dispensers did a rushing business. As the meal hour approached, the rush fell off, leaving only the regular diners in hotels and restaurants. A few drank the legal brew with their meal. One of our policemen said that the streets were practically deserted at 2 a. m. and he did not notice a single drunk. We felt sorry for our Canadian merchants across the border, who have been getting a large patronage from our side of the river all the years since prohibition ended in Canada, but we should not feel too bad, as we find that since we went wet, the Soo Falls Brewing Co., in the Canadian Sault, has received orders for ten carloads of beer a month for Los Angeles, Cal. The company plans to start shipping immediately, but none will be ready for this side of the river until a supply is on hand. Customs officials here said the shipments were subject to the regular duty of \$1 per gallon as well as a duty on bottles. Legalized beer of 3.2 strength may be brought to this country duty free by tourists on the regular \$100 exemption, providing it is properly labeled and declared at the docks.

Lester Wunrow has opened a new eating place which will be known as the Lock View Chop Suey Shop at 309-311 West Portage avenue. Mr. Wunrow has had two years' experience in cooking chop suey in Detroit. Standard brands of beer will also be served by Mr. Wunrow. The new place is neatly arranged with eight booths and four tables, which will seat about sixty people, with a nice view of the locks.

Nels Bye, 70 years of age, died at his home last week. He had been ill for the past four years. He was born in Skogo, Norway, and came to this country in 1881. He first settled in Muskegon, where he was a contractor and lumberman. He came to the Sault in 1916 and did much of our road building. He made a record in building good roads which stands as a monu-

ment to his memory. He is survived by two sons and two daughters; also by a large circle of warm friends.

The A. & P. Co. is negotiating with D. K. Moses for the building formerly occupied by the Leader on Ashmun street, which, if completed, will give the A. & P. the largest store of its kind in the city.

Statistics show that girls with steady jobs scored remarkably high, matrimonially, during the recent leap year.

The D., S. S. & A. Ry. petitioned the state public utilities commission to abandon its station at Strong's and to discontinue all activities at Moran and Brimley. A caretaker would be left at the latter two stations. It will also ask the commission to permit it to discontinue its Wetmore and Munising junction stations.

It is rather interesting to note that almost everybody you meet nowadays admits that his business is "a little" better.

Sam Kirvan, manager of the Back to Nature Decoration Co., has received permission from our city manager to paint house numbers on curbs, making a nominal charge for the service.

The retail merchants committee of the Chamber of Commerce is calling a meeting Monday to discuss the closing of business places each Thursday afternoon during June, July and August. This seems like a move in the right direction, as our Canadian friends have been closing one-half day for many years and have enjoyed themselves, also the clerks, during the summer months without any marked loss to their business.

Co-operation of Mich. Sault in Sweet Adeline week in July to replace wolf week was promised by our Mayor, Andrew Short at a meeting of Sault, Ontario, business men last week. A program similar to that followed last year in wolf week was outlined at the meeting and J. A. Furse was named organizing chairman. Sweet Adeline tax.

week will be preceded by a Michigan-Ontario tour of the Sault, by lumber-jack troubadours who have already won fame for their singing. Starting June 24 they will visit twenty cities, including London, Windsor, Toronto, Jackson, Grand Rapids and Kalamazoo.

Dr. E. H. Webster, who has been taking treatments at Rochester, Minn., for the past few weeks, returned home last Saturday, much improved in health.

One never has a chance to win with a dentist. He either plugs you or else it's a draw.

Mrs. Oscar Peterson, who conducted the Shallows Inn at the Shallows last season, has moved to the new location on Riverside Drive at what is known as Mitchell's or Six mile point. Mrs. Peterson's place was famous last season for its fine fish and chips dinners. At the new location she will serve morning coffee, afternoon teas to bridge parties, evening dinners, fish and chip dinners, also steaks, chicken, baked ham, chop suey, or chilli on request. Reservations may be made by phone or mail.

William G. Tapert.

Food Trade Studies Tax Plan

Grocery interests will accept without protest a Federal "re-employment" or manufacturers' sales tax on their goods if the new levy proposed by the administration is general in its scope. In event that special exemptions are made for any industry, the food trade insists upon being exempted also. In grocery circles the proposal for a "breakfast table tax" applying on sugar, coffee, tea and similar products is not taken seriously. Producers are of the opinion that the suggested levy will be subordinated to the plan for a general sales tax.

INTELLIGENT INSURANCE SERVICE

and

REAL INSURANCE SAVING

Originally

For Shoe Retailers

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For Merchants in All Lines

The same saving and the same service to all

We confine our operations to Michigan
We select our risks carefully
All profits belong to the policyholder

**MICHIGAN SHOE DEALERS
MUTUAL FIRE INSURANCE CO.**

LANSING, MICHIGAN

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Phone 20741

SOLVING TRADE PROBLEMS

Aid Given Seller and Buyer in Promoting Business

A manufacturer of golf clubs was attempting to adjust his manufacturing policies to demand. In order to do this it was necessary that he should know what proportion of his production should be of left-hand clubs.

He wrote the United States Government asking the question: "How many left-handed people are there in the United States?"

After some circulation among the Government departments, due to the miscellaneous character of the questions, his request was received in the Marketing Service Division of the Department of Commerce. Clerks, trained in business research, were required to seek the answer to the question. They gave the manufacturer an estimate, from information obtained through the Bureau of the Census and the Bureau of Public Health Service, which would serve his purpose successfully.

Thousands of unusual questions are presented to the Marketing Service Division each year. These requests for answered by members of the research staff. It would often be impossible or extremely difficult for an outsider to locate the desired data, since there are so many services of the Government which make available in statistical and other forms, useful to men engaged in in business, large and small, and which would be buried if there were not persons whose business it is to uncover it.

This applies also to information sources outside the Government, such as private research agencies, trade associations, trade journals, and business houses. Part of the service of the Marketing Service Division consists of a clearing house of business information.

The small retail operator, who has been affected by the pressure of modern competition and the constant flow of persuasive argument in favor of enlightened store management to inquire into the efficiency of his own establishment, may often be confronted with an inability to find comparative information by which to measure his own efficiency.

Suppose, for example, he needs figures on operating expenses of the better class of stores in his own field, to serve as a "target" in his campaign of expense reduction. Suppose he desires to know where his credit methods differ from the custom in his field and where his own method breaks down. Suppose he wants to change his policy in regard to advertising. Suppose he wants to know why so much of his merchandise is returned to the store.

Ordinarily, the small merchant would not be able to locate this information, or he could not be sure that the information he does get is sufficiently accurate and authoritative to be useful. It is the function of a branch of the Marketing Service Division to obtain for him this information, and to help him find the solution of his problem.

In order to offer such a service, the Marketing Service Division has prepared tools in the form of publications, which speed the operation of the service. For example, there is a

complete bibliography of all research by both governmental and nongovernmental organizations in the field of marketing. There is a complete directory of all National, State and local trade associations and commercial organizations, classified by location and field of operation.

In keeping with the theory that nothing is used to the maximum which is not generally known, the Marketing Service Division has established two functions to bring helpful information to the business man, rather than waiting for him to ask for it.

In the first instance, there is what is known as the Merchandising Information Service, which is a system of distribution of the information available in the division through a group of 284 co-operating trade associations and chambers of commerce, with the 34 district offices of the Bureau of Foreign and Domestic Commerce acting as the focal points. Abstracts of Government publications, digests from outside studies, and lists of information sources on especially "live" business subjects concerning which the sources of information are scattered, are the principle features of the service.

In each organization co-operating in this service, a file of these reports is set up. The members of the association then have near at hand much of the elementary material on business subjects which they formerly had difficulty in obtaining or could not obtain at all.

Of course, there are agencies of the Government which are constantly making investigations of business problems and are issuing them in the form of publications. It is the business of the Marketing Service Division to make the existence of these reports known to those who should benefit by them. To prove that these reports do appeal to persons engaged in business when they hear of them, there has been noted an approximately 100 per cent increase in orders since the Marketing Service Division has undertaken to publicize their existence.

The second activity of the division in bringing helpful information to the business man is in the form of group application of the results of the studies of other branches of the Bureau of Foreign and Domestic Commerce. It is the practice to arrange through trade associations and business organizations meetings of men engaged in the same line of business, and to explain to them how these publications will serve them in pointing out errors in management, leaks in expenses and new policies.

In order for the individual business man to benefit from this service it is necessary for him to enlist the co-operative interest of others in his business in his locality, either through his trade association or on the outside.

As the title of the Marketing Service Division indicates, its activities are directed principally to the field of the marketing of products by manufacturers, wholesalers, and retailers. The consumer, however, is not overlooked completely. The consumer's principal problem arises in the selection of an article from a group of competing products, and it would of course be

outside the functions of any governmental agency to attempt to make this selection for him.

But the consumer is always in mind. When a merchant is aided in reducing excessive costs of operation, the effect obviously is to bring that store's goods to the consumer at a lower price. When a merchant is shown how to make his store more attractive, it is the consumer who is actually asking for the renovation.

When a merchant's credit policies are overhauled, the consumer as a class, receives the benefits since he bears less of the burden of credit losses. And when trade and industrial co-operation are enlisted, the consumer receives better products at less cost.

Furthermore, the consumer as an individual is not left out when seeking information concerning business and marketing. It is available to him as well as to the business man.

It has therefore been the responsibility of the Marketing Service Division to bring to the individual manufacturer, wholesaler and retailer the best thought in better merchandising, by making helpful information available to him, by interpreting for him the results of research, through discussion with him in group meetings of the common problems of his business and through easily understood digests to afford him the basis for maintaining and increasing his operating efficiency. In this manner, 1,305,000 individual services have been rendered in the domestic commerce field in the past year.

Edwin B. George.

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Kalamazoo U. C. T. News

Kalamazoo, May 16—Council No. 156 met in regular session Saturday evening, Senior Counselor Morley O. Leech presiding. All officers were present except P. S. C. Chivington, who was out of the city.

Ritualistic work was letter perfect as given by the officers to a class of two new members — Brothers Schippers and Van Haaften.

A very fine entertainment consisting of several wrestling bouts was staged by Brother Cal Mohny and his committee, followed by a fine luncheon prepared by Brother Anderson.

Arrangements were somewhat altered relative to delegates to the convention at Bay City in June and it was decided to have P. C. Goodrich represent Council No. 156, with, perhaps, a number of other members and their wives who will make the trip for the outing it affords.

Several new applications for membership and one reinstatement were presented and carried over for the next meeting in June.

Frank A. Seville.

A Business Man's Philosophy

A stenographer who works in a law office and has charge of mortgage interest collections suggests that debtors might find it easier to pay and creditors might find it easier to collect if billings were made quarterly instead of semi-annually.

"I find it much easier to pay a debt if I can do so in small bites," she writes. "About ten years ago it used to be the custom to issue quarterly bills, but the custom fell out when money became so plentiful. I wonder if the time has not come to return to the old way."

Here is a simple and obvious idea that could be used by many financial institutions and taxing bodies. People become completely discouraged when a bill for a big payment is received. Instead of waiting for debtors to ask for smaller and more frequent billings, creditors should offer them before it is too late. By acting in time, losses may be avoided.

I know men who, for many years, could write a check once a year for an insurance premium of \$5,000 and think nothing of it, but few of them now have a daily balance of one-tenth of that sum in their checking accounts. This is a new era.

June Rug Price Rise Likely

Sentiment for an early price advance on all lines of rugs and carpets has gained ground in manufacturing circles this week. Producers, who planned originally to hold up any price increases until the official opening of fall lines Aug. 7, are now debating the advisability of imposing a 5 per cent. increase around the middle of June. Under the new plan the advance in prices would be divided into two 5 per cent. raises, one effective in June and the other in August. Increased demand for rugs, enjoyed throughout the market in the last two weeks, has encouraged producers in the belief that the market could absorb a price rise before the close of the present season.

Glassware Prices Strengthening

Steadier demand for glass products and a strengthening of prices were seen this week by leading producers. For the first time in some months a number of factories have a backlog of orders. This condition is spreading, especially in the bottle and container field. The comparatively good market for plate and window glass continues. Requisitions from the automobile factories continue heavy. Production of beer bottles is at a high level. The demand for pressed and blown glassware for restaurants, hotels and the home has been strong.

OUT AROUND

(Continued from page 9)

— not on made land — remain in occupancy to-day hereabouts. Steel and concrete buildings, skyscrapers, likewise. Same prevails now in the Los Angeles district. Only flimsy structures went down, and there will be fewer of those henceforth.

E. A. Stowe.

Sound money rings true.

Phone 61366
John L. Lynch Sales Co.
SPECIAL SALE EXPERTS
Expert Advertising
Expert Merchandising
209-210-211 Murray Bldg.
Grand Rapids, Michigan

Business Wants department

Advertisements inserted under this head for five cents a word the first insertion and four cents a word for each subsequent continuous insertion. If set in capital letters, double price. No charge less than 50 cents. Small display advertisements in this department, \$4 per inch. Payment with order is required, as amounts are too small to open accounts.

FOR SALE—Building suitable for garage, hatchery, blacksmith shop. \$400. Dr. Ames, Morrice, Michigan. 572

Late Mercantile News

Detroit—The New Deal Cigar & Restaurant Co., 338 West Grand River avenue, has been incorporated with a capital stock of \$1,000, all subscribed and paid in.

Jackson—The Haehnle Brewing Co., 1829 Cooper street, has been incorporated with a capital stock of \$50,000, \$37,000 being subscribed and paid in.

Flint—The Chemical Service Corporation, Smith and Water streets, has been organized to manufacture and deal in sanitary cleaning solutions, soaps, etc., with a capital stock of \$8,000, all subscribed and \$1,000 paid in.

Breedsville—The Van Buren County Market Corporation, has been organized to conduct a public market with a capital stock of 45,000 shares at \$1 a share, \$12,000 being subscribed and paid in.

Charlevoix—The Charlevoix Beach Hotel will open about June 1, under the same ownership and management, Arthur VonDolcke, as before.

Marquette—T. Frank Reynolds, proprietor of Reynolds Apparel Shop, 118 South Front street, has filed a voluntary petition in bankruptcy. Liabilities, \$19,526.99 and assets of \$4,493.77.

St. James—John Grill has sold his store building and stock of general merchandise to Lloyd McDonough, giving immediate possession.

Howard City—The Michigan Mercantile Co. has remodeled the interior of its store, adding a meat department with all modern equipment, a meat cooler, electric refrigerator and display cases. The grocery department has been moved nearer the front of the store on the west side and the shoe department has been placed on the east side.

Detroit—Gallagher & Ferguson, 5257 Grand River avenue, manufacturer of and dealer in leather, has merged the business into a stock company under the style of the Gallagher Leather Co., Inc., with a capital stock of \$15,000 common A and \$10,000 common B, \$1,000 being subscribed and paid in.

The Child's Bill of Rights

The ideal to which we should strive is that there shall be no child in America:

That has not been born under proper conditions;

That does not live under hygienic surroundings;

That ever suffers from undernourishment;

That does not have prompt and efficient medical attention and inspection;

That does not receive primary instruction in the elements of hygiene and good health;

That has not the complete birthright of a sound mind in a sound body;

That has not the encouragement to express in fullest measure the spirit within which is the final endowment of every human being.

Dries Fast and Holds Fast

In Cleveland, there is a motor viaduct which is said to have, at morning and night, heavier traffic than any other traffic lane in the country. Until recently, the city of Cleveland has

been unable to purchase a paint for marking traffic lanes which would stand up two weeks . . . A new paint tried this Winter dried in two hours and broke all previous records for durability.

The same paint, it is said, dries ordinarily in 30 to 40 minutes, can be used as a quick undercoat for walls where plaster has been patched and is of particular interest to refrigeration plants because it makes possible the use of white surfaces over asphalt.

X-Actly

X in the Roman notation is ten;
X is the mark of illiterate men;
X means a crossing, as drivers should note;
X in a circle may count as a vote;
X is a quantity wholly unknown;
X is a ruler removed from his throne;
X may be xenon, a curious gas;
X is a ray of a similar class;
X-mas is Christmas, a season of bliss;
X in a letter is good for one kiss;
X is for Xerxes, that monarch renowned;
X is the place where the body was found.

Weekly Wonder Sale

A series of "Weekly Wonder" sales—each "Weekly Wonder" being a special offering over a period of two days—is reported to have brought good business to a store in Chicago. Once each week some item was offered of such outstanding quality and price that it compelled shoppers to visit the store. No phone or mail orders were accepted and it was made plain that the offering would last but two days. The specials were offered once a week during a period of thirty weeks. The sales were reported as uniformly successful.

Brighten the Milk Man's Life

Nowadays, one milk bottle looks just like another unless you examine it carefully. The company name, formed in the glass, has some advertising value, but a rather modest one.

This is all to be remedied, if milk producers take to the new colored-monogram bottle. Red, blue, green and orange are the colors which the milkman may use for reproducing his trade-mark, with the white milk in the transparent bottle for its background. Possibly different colored monograms will be used to distinguish different grades of milk.

Didn't Understand Correctly

The preacher had just finished a sermon on the duties of wives to mother their husbands.

"I want every woman who will go home and mother her husband to stand up," he cried.

A little woman, who was known to be a trifle deaf, leaped to her feet.

"Ah," cried the preacher, "there is one woman who will mother her husband."

"Mother him?" cried the woman, sitting down again, "I thought you said 'smother him'."

Bottle Output at New High

With additional units going into production during the week, the production of beer bottles which began to climb swiftly within recent weeks

mounted to a new high. There is little doubt but that the first week of April saw more bottles produced in American glass factories than in any previous week in sixteen years or so. The demand for bar glassware has also continued to improve. Production of plate and window glass in March was in excess of shipments.

Alcohol and Pears.

Pears may be the next fruit to give rise to an invention useful in other industries than agriculture. Two United States Department of Agriculture workers at Wenatchee, Washington, have discovered that when the alcohol and acetaldehyde contents of some varieties of pears in storage show marked increase, no time should be lost in ripening the pears (by a change in their temperature) and bringing them to the market. Otherwise, they will go dead; that is, remain hard and green instead of ripening.

Ten New Readers of the Tradesman

The following new subscribers have been received during the past week:

H. B. Jack Johnston—Mt. Pleasant
Ledger Bros.—Howard City
C. A. Imhoff—Lakeview
Tripp's Drug Store—Allegan
Farmer's State Bank—Wayland
Lynn Morris—Coral
Frank Wellbaum—Coral
National Research Bureau—Chicago
Trufant Farm Bureau—Trufant
Albert M. Peterson—Gowen

Launch Jig-Saw Jewelry Designs

The jig-saw puzzle has invaded the novelty jewelry field with the placing on the market of these puzzles in bracelets and clips by a local maker of costume jewelry. Each of the items has eight parts which are fitted together in the same way as a jig-saw puzzle. The resulting bracelet or clip shows a decorative colored material surrounded by a setting in gold or silver finish. The jewelry is priced to retail at \$1.

Round-the-Clock Sale

An English store is reported to have closed out its sale merchandise on one day with a "clock sale." A reduction on each unsold item was made every hour. Thus, \$5 items were sold for \$4.50 at 11 o'clock; for \$4 at noon, for \$3.50 at 1 p. m., and so on. A clock displayed in the window indicated the prices at different hours, and an alarm clock sounded each hour, advising customers when new reductions were in order.

Our dollars have created railroads, utilities, public works, public buildings and business establishments on every continent. Our banking funds have been the chief reliance for every war-torn and shaken country which has sought to stabilize its currency in sound fashion. It may be to-day that the United States remains the only secure port of refuge for cash in the minds of citizens of the world and that gold moves toward us in response to the magnetic pressure of that confidence. Nevertheless, our people and our institutions have in their stewardship of their riches shown unparalleled generosity and willingness to accept the inescapable hazard of putting cap-

ital to work over long distances and across wide oceans from the land of its ownership.—Dr. Julius Klein.

When a man becomes bitter and sour and begins to think and feel that every one is against him, he will inevitably begin to treat them in such a manner so that they will be. If he thinks and acts as though everyone is a friend, unconsciously he will so conduct himself that all will be his friends. If we put into our relations with our fellowmen a full and overflowing measure of cheer and good will, we may rest assured that even so will it be returned unto us. The hand may be cunning and the head may contain the brain that can conceive the most brilliant thoughts, but every good worthy impulse comes from the heart. Strengthen your faith in men, think kindly of them, believe that they are your friends, and in the long run they WILL be.

Name badges, like they pin on you at conventions, personalize the employees of a large store. Customers like it, and the testimony of the salespeople is most eloquent of results. "We find," said one, "that the customer can more readily remember the name of the person who served her, if she both sees and hears it, and she can ask for the person who can best help her, if she wishes to inspect the merchandise a second time, or telephone to ask to have it laid away for her." Another said: "It is much more pleasant to be known by one's own name, rather than to be identified vaguely as the 'tall, red-haired one' or by a number."

Ways of preventing oil "bootlegging"—substitution of inferior motor oils—by irresponsible filling-station operators are being developed by several oil companies. One company is bonding its dealers, another is using special bottles, at least one other puts its oil up in sealed cans. For the benefit of companies using the last plan, new dispensers have been developed, containers which have pointed knives inside them. The sealed cans are pushed down into these containers and are pierced by the knives. The oil drains from the punctures, into the containers, thence through an outlet into the crankcase.

A new food called fish flour has been developed and may soon reach a commercial stage. The Bureau of Fisheries announces that the product is made from the edible parts and the backbone of fish remaining from the filleting or packaged fish industry. The fish is dried under vacuum and ground into a fine meal. Twenty million pounds a year are available for this use if a market develops. The food is rich in calcium phosphate, much needed by the human system, and in other helpful minerals including iodine. Experiments are being made in Washington to learn how children thrive on fish flour cookies.

South Cadolina Julep

Mix thoroughly 2 pints of champagne syrup, 2 pints of spearmint syrup, 5 drops of essence of peppermint and ½ ounce of fruit acid. To serve draw 1½ ounces into a 10-ounce mineral glass and fill with carbonated water.

He Knew What He Was Worth

When a Kalamazoo man applied for a job the other day and was told he would be paid all he was worth, he got madder than a hornet and stated very emphatically that he could not and would not work for such low wages.

If that man should ever attempt to run a business of his own, he would be just the kind of chap who would kick on the price of a safe, no matter how low it was, leave his account books and valuable papers exposed and then when the fire licked them up he would charge the whole thing up to his ding blasted hard luck.

BE SENSIBLE BROTHER AND GET BUSY

and write us to-day for prices on a first-class dependable safe. It means really more to you than it does to us, because while we would make only a fair profit on any safe we sold you, you would lose what you never could replace if you should have a fire and lose your books of account.

Grand Rapids Safe Co.

Grand Rapids, Michigan

Quaker Milk

*Rich in Quality
Naturally it's Finer*

The quality plus
correct price is
constantly increas-
ing the number of
satisfied consum-
ers.

A trade builder
for the retailer.

Sold by Independent Dealers Only.

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Anchor Red Salmon

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The House of Quality and Service

Here's a real
HEADLINER!

Chase & Sanborn's Tender Leaf Tea is **richer**
in theol — the flavor-bearing oil found in tea.
Thousands of tea-drinkers are turning to this
better tea. You can make it a headliner for
you, too, by giving it your best selling efforts.
Then, besides profits, you'll gain the advan-
tages of the Standard Brands Merchandising
Policy—frequent deliveries, fast turnover and
quick profits.

CHASE & SANBORN'S
Tender Leaf **TEA**

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