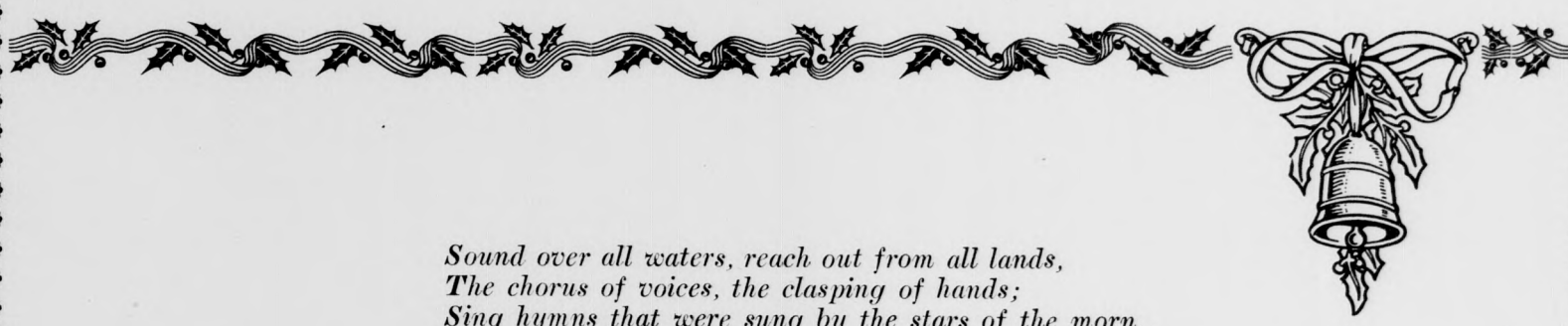


A Christmas Carmen


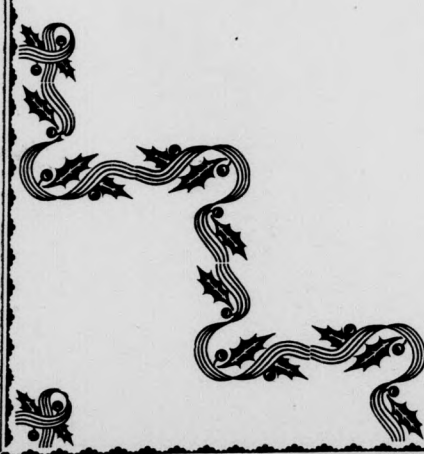


*Sound over all waters, reach out from all lands,
The chorus of voices, the clasping of hands;
Sing hymns that were sung by the stars of the morn,
Sing songs of the angels when Jesus was born!
With glad jubilations
Bring hope to the nations!
The dark night is ending and dawn has begun:
Rise, hope of the ages, arise like the sun,
All speech flow to music, all hearts beat as one!*

*Sing the bridal of nations! with chorals of love;
Sing out the war-culture and sing in the dove,
Till the hearts of the people keep time in accord,
And the voice of the world is the voice of the Lord!
Clasp hands of the nations
In strong gratulations:
The dark night is ending and dawn has begun:
Rise, hope of the ages, arise like the sun,
All speech flow to music, all hearts beat as one!*

*Blow bugles of battle, the marches of peace;
East, west, north and south, let the long quarrel cease:
Sing the song of great joy that the angels began,
Sing of glory to God and of good-will to man!
Hark, joining in chorus
The heavens bend o'er us!
The dark night is ending and dawn has begun:
Rise, hope of all ages, arise like the sun,
All speech flow to music, all hearts beat as one!*

JOHN GREENLEAF WHITTIER.



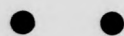
What every merchant knows

A "SHOE DEALERS" Policy represents
a real adventure in thrift ✓ ✓ ✓

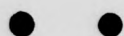
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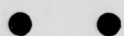
It saves you money — dividends to policyholders, of 25 to 30 per cent since organization, is a record to be proud of.



It saves worry — prompt and careful adjustments.



It saves costly errors — our insurance auditing service meets a popular and growing need.



MICHIGAN  SHOE DEALERS
MUTUAL FIRE INSURANCE COMPANY
Mutual Building . . . Lansing, Michigan

MICHIGAN TRADESMAN

Fifty-first Year

GRAND RAPIDS, WEDNESDAY, DECEMBER 20, 1933

Number 2622

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.

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SOME TRENDS IN TRADE

Sidelights on the General Business Situation

At last the capital goods industries are feeling the march toward recovery, and steel production has turned up after more than three months of decline. Such cities as Pittsburgh, Youngstown, Gary, and Birmingham are likely to be in the front rank of Bright Spot Cities in the coming six months. There is a better feeling in the steel centers—among both industrialists and laborers—and retail sales have already turned up sharply.

There seems to be a better feeling everywhere, a firm conviction that employment will increase, that sales and prices will continue upward, that the road is definitely up, even though there may be slight stretches of level going and small declines.

Repeal is a helpful factor, not alone in creating new employment and new revenues, but in improving the spirits even of those who seldom take a drink. The Government is giving employment to millions through its Public Works and Civil Works activities, and while these are costly measures, they are truly constructive and incomparably better for the morale of the people than handing out food cards to the worthy hungry.

Just the other night the writer happened in a store and stood at the counter beside a man in the thirties who looked as though he might be a skilled worker of some kind. He was making quite a number of purchases (and apparently he had been following advertising, for he specified well-known brands) and finally when the clerk totaled up his bill and told him it was \$1.76 he reached in his pocket and pulled out a few bills and some small change. As he counted out the money he said to the clerk, "God, but you

don't know how good it is to have money in your pocket again after a year, and to have a job. I'm with the Civil Works now." He picked up his bundle and marched out of the store with shoulders erect. Civil Works had given him more than a job and some money; it had given him confidence and self-respect.

Since the first of October the corporate reports show 370 increases in net earnings against 185 decreases. Forty companies have increased dividends, as against five decreases; forty-one companies have resumed dividends, while only five have omitted them; seven companies have gone on a dividend basis for the first time.

This extraordinary improvement in earnings must be embarrassing to those who claim that the NRA is stifling profits or that the administration does not intend to let industry make any profits. Mark Sullivan, in a copyrighted dispatch to the New York Herald Tribune, says: "I am sure the President has no notion of preventing profits in private business. He needs and wants these profits almost as much as business men may want them. The impression that the Administration is unfriendly to profits for private business comes less from the President than from subordinates in the Administration."

November hotel figures show that business is becoming more active, or at least more aggressive. For the first time in four years, room sales in the Nation's hotels recorded an increase over the preceding year—3 per cent. Restaurant sales gained even more than that, and with liquor and wines back the December figures should show an amazing upturn for this long-harassed industry.

Much less talk and time were wasted during the fortnight on debating the subject of sound money, and more attention was paid to actual business developments, which were generally toward the favorable side. Confidence was restored not alone by improved statistical indices but by such factors as an impressive array of companies either resuming or increasing dividends, by the satisfaction expressed by several major industries with their experience in operating under NRA codes, and by a general belief that the President's recovery program is taking hold again after a lapse caused by over-speculation in the summer.

The Brookmire Economic Service has made a nation-wide survey and picks the following city areas as offering the best sales prospects in the near future:

Akron	Oklahoma City
Albany	Peoria
Atlanta	Philadelphia
Baltimore	Pittsburgh

Billings	Portland, Ore.
Buffalo	Providence
Charlotte	Raleigh
Chicago	Reading
Cincinnati	Richmond
Cleveland	Rockford
Columbia	St. Louis
Dallas	St. Paul
Davenport	San Francisco
Denver	Savannah
Ft. Worth	Scranton
Houston	Seattle
Jackson, Miss.	Sioux City
Los Angeles	Springfield, Mass.
Louisville	Syracuse
Lynn	Toledo
Memphis	Trenton
Miami	Tulsa
Milwaukee	Wash., D. C.
Minneapolis	Wilmington, Del.
Nashville	Worcester
Newark	Youngstown
New Bedford	

A tip on where the largest amount of Civil Works money is being put into circulation: first, look to the larger cities; second, to those cities where a large portion of heavy industries is located, or where white collar unemployed workers have been most abundant.

Any man who goes to Detroit these days is given a big shot of optimism by the natives. The automobile experts have it figured out that about every other car on the road is on its last legs and must be replaced soon.

Shipments of household washers in October were the largest of any October in the history of the industry.

The purchases and commitments of the Schenley Corporation may give a clue to the money that will be started in circulation by the distillers. They have spent \$2,000,000 in modernizing their distilleries. They have employed an additional 600 men at Schenley, 400 at Lawrenceburg, 400 at Frankfort, 150 at their New York offices, 300 at their New York bottling plant.

They have had delivered to them 12 million bottles and this will be increased to 50 million within two months. They have ordered 200,000 new barrels, and have an option on 500,000 more. They have ordered 60 million labels; 19 million caps and cups; 13 million boxes and cartons; 12 million bottle wrappers. During the first year of repeal they will buy 4,250,000 bushels of grain from the farmers.

American automobile makers are direct beneficiaries of our withdrawal from the gold standard and the present government plan of buying and selling gold. As a result of the depreciation of the dollar abroad, the natives of those countries find the biggest bargains of their lives in American cars. The effect of this is seen in the fact that export sales of practically all the motor companies are running sev-

eral hundred per cent. over a year ago.

People don't patronize amusements unless they have money and are also in a spending mood. Therefore there is significance in the fact that the attendance at college football games increased 13 per cent. over last year—and that since midsummer 1,500 moving picture theatres have reopened, and the number of closed theatres is only slightly over the normal number in good times.

Railroads in the territory West of Chicago have taken a bold step in reducing fares to an all-time low. With the reduction, the elimination of surcharges, and the promise of faster, lighter, more comfortable cars they may be able to stop the drift toward busses, private autos, and the plane services.

Seasonable Price Variations In Vegetables and Fruit

Perishable foods, such as fresh fruits, fresh vegetables, eggs, and meats, show relatively large price variations within a year. Cereals, canned goods, and other comparatively non-perishable foods have been relatively stable.

The United State Bureau of Home Economics points out that the consumer can often make great economies by buying foods at the season when most abundant, and consequently cheapest.

Eggs show the most marked variations. Low prices for the year are quoted in April and May; high prices in November and December.

Dairy products are cheap in Spring and Summer, with butter showing a greater relative price change than either milk or cheese. Most meats are low priced in Winter and higher in Summer.

Higher prices for cabbage, onions, and potatoes usually come in late Spring or early Summer, when the new crops first become available. Low prices generally occur in Fall or Winter.

Fruits vary less than the more staple vegetables. Oranges are relatively low in Winter and high in Summer. Bananas show an almost negligible seasonable price change.

Glass Specialties Are Active

A strong demand for rush shipments of glassware specialties for Christmas selling and of bar and liquor glassware was the outstanding feature of the week in the glass manufacturing industry. The market for liquor glassware continued especially strong. Movement of flat glass continues slow and little change is anticipated until after the turn of the year. There are better shipments to automobile manufacturers by plate-glass producers than at this time last year, but the volume is still below the high totals reached earlier this year.

NEW AVENUE OF SERVICE

Better Than the Whole Race of Politicians

I would have expressed my appreciation of the fiftieth anniversary number of the Michigan Tradesman before this, but I have been partially disabled by my old enemy, lumbago, and loath to attempt any labors save those of urgent necessity. Mrs. Catlin is still confined to her room and will be for at least another week, so I spend as much time as possible with her.

It is good for all of us now and then to pause for a little and look back over the past and take stock of our achievements, if any. In your Out Around department you have done that quite systematically and I am sure the survey must have afforded you great satisfaction. Few of us can add up so long a column of achievements in the way of benefits accomplished to one's fellow men and, best of all, is the fact that it was free and voluntary service. This was admirably set forth in the fine tribute contributed by Miss Ella M. Rogers, to which I can add a hearty endorsement.

That delightful contribution by Mr. Garfield must have awakened pleasant memories in the minds of all your older readers. I marvel at his memory and his graceful art of self expression. His youth must have been lived in more cheerful surroundings than mine. The old down-east villages into which filtered a mixture of New England puritans, Dutch Reformed and Pennsylvania German sectarians seemed to preserve all that was grim and gruesome in their theology and to eliminate all that was joyous and cheerful. Their favorite hymns were creepy things, most of which I have gladly forgotten, but a few citations will show their general tone:

Friend after friend departs,
Who has not lost a friend?
There is no union here of hearts
That has not here an end.

Another hymn of universal popularity for all occasions began:

There is a fountain filled with blood,
Drawn from Immanuel's veins;
And sinners plunged beneath that flood
Lose all their guilty stains.

Another, beside being sung, was occasionally used as an epitaph. It ran something like this:

Hark! from the tombs a doleful sound;
Mine ears attend the cry;
Come hither soul and view the ground
Where ye shall shortly lie.

The precariousness of life and its attending perils was pictured after this fashion:

Lo, on a narrow neck of land
Secure, immovable I stand.
A moment's time, a point of space
Removes me from that heavenly place
And shuts me up in hell.

And yet our elders wondered why we young fellows showed no eagerness about attending church and avoided it as soon as we were able to go our own ways. The conditions which made church attendance an unpleasant ordeal were abolished long ago and a more cheerful atmosphere was developed, but our fathers having eaten sour grapes some of the children's teeth

have not yet lost their edge. The children of 70 years ago gathered from such association that life must be a gloomy and hopeless thing and the conditions that would follow would be terrible. And that being the case, the best way to make life tolerable was to forget all about such gruesome teaching and do the best we could.

Van A. Wallin's article on Early Day Tanneries in Western Michigan reminds me that tanneries were probably the earliest industries in Detroit excepting, perhaps, gunsmithing and the manufacture and repair of hand-made animal traps for the Indians. At the Centennial Exposition in Philadelphia in 1876 I remember that one of the highest prizes for fine leather was awarded to a tannery concern of Fremont, Michigan. At the same exposition the display of fine furniture gave the world at large its first information about Grand Rapids and its leading industry.

When I came to Grand Rapids in 1880 Nelson, Matter & Co. had in their show room a bed room suite which had been on display at the centennial which was too huge and massive for any ordinary home, but presently a Texas cattle king bought it at the bargain price of \$5,000.

The article of Perry W. Reeves on Vocational Education is also interesting and timely. After thousands of years it seems that the process of education is quite as experimental as it was in the beginning and probably always will be because human conditions are constantly changing. I recall that when manual training, which was the beginning of vocational training, was first introduced in Grand Rapids, leaders from the various unions protested against its adoption, confessing that they were afraid of the competition of their own children who might be relieved of a portion of the usual period of apprenticeship.

Col. Foster's article "If I Were 19 To-day," is full of cheerful and courageous philosophy and sound common sense. The small army of students who are now preparing for future careers in all the high schools, colleges and universities have little idea as to the conditions which will confront them as they emerge; and nobody is competent to give them advice except in a broad, general way. The cultivation of character and versatility and adaptability seem to be the most important things.

Seventy-five years ago most of the industries were hand industries and many were home industries. Machinery and factory production put a great multitude of shoemakers, tailors, coopers, wagon and carriage makers and others completely out of business and many of them were never able to take up a new calling with any degree of success. That is a condition which must be guarded against by preparatory education.

So I might go through the entire edition of this magazine edition, but it is enough to express my appreciation and after that to offer my congratulations to a man who has found his work in a voluntary and, at first, entirely

experimental service to his fellow men of the manufacturing and merchandising world.

Jonathan Swift's "Gulliver's Travels" is commonly regarded as a purely whimsical and humorous work, whereas, in fact, it is a revelation of profound philosophy and wisdom. Much of it is now over our heads, because the conditions against which he inveighed have been somewhat reformed since his time, but your career somehow reminds me of a passage in the voyage to Brobdingnag:

"He gave it for his opinion that whoever could make two ears of corn or two blades of grass grow upon a spot of ground where only one grew before deserves better of mankind and does more essential service to his country than the whole race of politicians put together."

The same might be said of the man who finds for himself a new avenue of useful service to his generation, as you have done. And so I offer sincere felicitations and hearty congratulations upon your completion of half a century of service, together with the hope that you may long continue it.

Geo. B. Catlin.



Lines of Interest To Grand Rapids Council

The December meeting of Grand Rapids Council was a huge success because the ladies started the thing off themselves. At six o'clock huge baskets of food began to appear and at 6:30, under the supervision of the ladies, the tables were groaning under the weight of food. When they yelled, "come and get it or well throw it out," the hungry men grabbed their ladies and made a rush at the feed. A terrible din then arose and the only thing that saved the window panes from being shattered from vibration was the fact that there was no celery in evidence. The meal was indulged in with much gusto and when pie and cake appeared there was much noise created in the crowd jumping up and down trying to make room for the dessert. Much stomach room must have been created because nary a crumb of pie or cake was left for the poor little lodge mice. When all but the dishes had been eaten, Senior Counselor Wagner announced that there would be a short program given while the dishes were cleared away. Mrs. Tom Fishleigh controlled the piano, while Mrs. Wagner controlled the lusty singers in community songs and did an excellent job of it because she is a noted local choir singer. She announced that it would be very appropriate to sing Silent Night, Holy Night. The piano pealed forth that beautiful Christmas carol and did the husky travelers break that silence and poke holes in Holy Night! One could readily distinguish the soft, sweet voices of the ladies from the tenors, baritones and basses of the

men. Between songs, Clifford Hallgren entertained with piano-acordion solos and Betty Kingsley danced Scottish Folk dances. Little Miss Kingsley danced at the Century of Progress during the Scottish day celebration. While everyone was in a mellow mood from the music and songs, old Santa Claus appeared at the Xmas tree which was placed in the hollow square of tables. When one looked around there had been provided a perfect setting for his appearance. The tables were decorated with small Xmas trees and bright red tapers, which were lighted. Napkins decorated with Holly and tiny red cups of Xmas candy were in evidence. Santa's appearance detracted attention from all else save what he might say or do. After a few well directed remarks he began to pull Xmas presents from the enormous pack he carried. Every man, woman and child was given a present. The presents ranged from powder puffs for the men to toy trains for the women. Among all of the presents, the most useless thing was a bank in the shape of a barrel. The darn thing was too small for the new beer and too vast for the few pennies that one may be able to collect for its capacious maw. Some said that Lou Kuehne took the part of Santa, but we are in doubt that it was anyone but the real thing; because we got something without writing a letter to him. After St. Nick had left, the tables were cleared away and the hall made ready for the Council meeting. The Ladies Auxiliary and the Council went into session about 8 o'clock. During the business session of the Council, Laird Garretson was reinstated to membership and Fred Oldham was transferred from Toronto council. Counselor Oldham was the first secretary-treasurer of that Canadian council and assisted at the installation of several other Canadian councils. The meeting closed about 11 o'clock after which everyone just visited with those that come up but seldom. Everyone praised the work of the committees that put on the party. Mrs. Ghysels, Mr. and Mrs. Selby Miller and Mrs. Wagner did themselves proud and it will be no problem to find able directors for another such function. The next meeting will be held Jan. 6 and we understand it will be a humdinger also. Some of you birds who love to have George do it had better turn out and see just how well George can do it. You at least can sit on the side lines and gasp with wonder at the things that are really being done.

Did you hear about the Scotchman who found a package of corn plasters and then went and bought a pair of tight shoes?

Tom Fishlight is wondering whether it pays to work the big wicked city of Detroit. The first jam he got into was paying three good American dollars to get his car out of the police pound for unlawful parking and then he paid another twelve bucks to get his car repaired after thieves had broken into his car while parked near the Fort Shelby Hotel. Fortunately the thieves took nothing but dummy boxes that Tom carries for display purposes.

Counselor Fishleigh has started to hum that old familiar tune, "I'm a 9 o'clock Feller in a 12 o'clock Town."

Many of the boys will regret to hear that Bill Gerst's coffee shop was destroyed by fire. Mr. Gerst will re-open his place of business as soon as he can make repairs.

E. Kanouse, member of Traverse City council and a resident of Ludington, is improving from a heart attack which he suffered a short time ago.

Counselor A. J. Feldhouse and family will spend the holidays with his mother in Cincinnati. This is a happy privilege for Mr. Feldhouse, because his mother has reached the ripe old age of 82 years.

Ever hear of the timid fellow who preferred blondes because he was afraid of the dark?

R. W. Radcliffe has been called into the plant of the U. S. Sanitary Specialties Corp., of Chicago, for a week's sales conference. Rad must have put on a good show for his house in his territory because he goes with all expenses paid. We hasten to congratulate him on his good fortune in securing the free trip.

Miss Rose May Kramer was able to attend the pot luck supper after several weeks illness.

Ray Bentley and Gil Ohlman are two busy birds these days. The cigar business is booming and they are getting all the booms they can while the getting is good. It is reported they have been working far into the night. You can not keep good men tied when things are hummin'.

Perhaps it is now a horse apiece between investment bonds and marriage bonds which have caused the more grief.

The Grand Rapids Sales Promotion Club held a food show at the Sanitary Grocery in Fremont last Saturday. They report a large attendance.

Mrs. A. Fox and little daughter, Gretchen, will spend the next two weeks with her parents, Mr. and Mrs. W. E. Lypps.

Betty Behler, daughter of Mr. and Mrs. John Behler, was fortunate in escaping serious injury in an auto accident last week. Two other girls in the car were seriously hurt.

The party who lost a cuff link marked with the letter "G" at the pot luck may recover his property by identifying same at our lost and found department in the secretary's office, 219 Houseman building.

Mr. and Mrs. Clarence Meyers, of Racine, Wisconsin, were Grand Rapids visitors recently. They fully expected to spend several days among friends here, but the sudden passing of their host in Kalamazoo, where they stopped enroute, altered their plans. They asked to be remembered to their many friends in Grand Rapids council.

Business to-day may be likened to a timid squirrel. By constant coaxing and gentle tones, you can lure the squirrel to take food from your hand, but the fierce bark or the shrill yip of a dog will send him scurrying to the nearest tree.

One of the greatest assets to our present day business is the telephone. Millions of dollars' worth of business

is transmitted weekly over the telephones of our country, yet it is the most abused instrument in the employ of business. Not mechanical abuse, but voice abuse. The pleasant, well modulated voice over the telephone is a lure to confidence and is indicative of alertness and courtesy. The harsh, rasping, muffled tone may indicate discourtesy, slackness in business methods and nonchalant, haughty mien. That discourteous, rasping voice may cost dollars because the timid buyer of to-day must be cultivated by service, courteous service. Remember that you have no subsidy of the telephone and that your competitor has the same advantages as you have and that perhaps his courteous, well modulated voice may take from you a valuable customer. Speak with a clear, distinct and courteous voice when the telephone rings because profitable business may be at the other end of the line.

Current events are of interest to all intelligent men and women and the doings of the government are being carefully watched by every one. Anyone who is a loyal American has the welfare of his country at heart and should be vitally interested in the results of the many undertakings of the administration, but there is a time and place for all arguments.

The salesman of to-day has a task before him which is a paramount issue of the country—selling merchandise. His one task is to sell his firm, his goods and himself, or his service if you please. He can not accomplish the task of getting names on the dotted line if he talks about everything but

his business. Some small talk on current happenings must necessarily enter into all transactions, but when a salesman attempts to tell the business world all about how everything is, should be and perhaps will be, he loses sight of his job. He is not a prognosticator as to future events, he is not in any instance an infallible sage as to present policies, but if he is a real salesman he should know enough about his merchandise and its application that he can transmit the sound truth strong enough that his prospect will forget to talk about things foreign to the line being presented. If the salesman will only leave the political, religious and foreign policies to the argumentative spit and whittle clubs and the corner store gossips, he will profit immeasurably and his firm will recognize his ability by generously recompensing him according to the efforts he puts forth.

We extend to the Tradesman staff and our many readers a very Merry Xmas.

Notgniklip.

Sandpaper and other coated abrasives are said to be given 20 to 60 per cent. added efficiency by a new electrocoating process which embeds the abrasive particles uniformly, firmly points up.

A bond paper for typewriting is offered which permits quick erasures with an ordinary pencil eraser. After a few days, characters typed on it become as indelible as on any other paper.

A profit is not without honor in any country.—Ted Cook.

Tea—

The finest imports from Japan are available from our stock.

Highest Quality

Correctly Priced

A Complete Line

Forty-nine years of experience in Tea is embodied in the qualities we have to offer.

The entire Lee & Cady organization extend to our friends, the retail merchants, best wishes for a very Merry Christmas.

LEE & CADY

MOVEMENTS OF MERCHANTS.

Detroit—The Ster-L-Way Sales Co., 2751 East Jefferson avenue, has changed its name to Ster-L-Way, Inc.

Niles—The South Bend Lumber Co. has increased its capital stock from 2,500 shares to \$150,000 and 2,500 shares.

Detroit—Hiram Walker & Sons, Inc., 3730 Union Guardian Bldg., has changed its name to Hiram Walker & Sons Sales Co.

Detroit—American Distillers, Inc., 2288 First Nat'l Bank Bldg., has changed its name to American Grain Distillers, Inc.

Detroit—The Michigan Smelting & Refining Co., 2513 East Grand Blvd., has changed its capital stock from 500 shares no par value to \$1,000.

Faint—C. H. Bliss, who recently purchased the Hotel Dresden, has remodeled a portion of the structure and expects to complete the remainder soon.

Detroit—Liquor Distributors, Inc., 2710 David Stott Bldg., has been incorporated with a capital stock of \$10,000, \$1,000 being subscribed and paid in.

Muskegon Heights—Albert Burkert and Charles L. Christiansen have engaged in business under the style of the Muskegon Special Leather Works, at 1245 Fifth street.

Lansing—The Michigan Beauty Shops, Inc., 1401 New York avenue, has been organized to conduct beauty parlors, with a capital stock of \$2,000, all subscribed and paid in.

Charlotte—Clifford Collins has added a meat market to his grocery store and admitted to partnership, Carl Leece an experienced meat cutter, who will have charge of the meat department.

Detroit—The Cas-Sel Cafeteria, Inc., 3740 Cass avenue, has been organized to sell food and beverages with a capital stock of 5,000 shares at \$1 a share, \$5,000 being subscribed and paid in.

Vickeryville—Detroit interests have leased the local cheese factory and will manufacture an Italian cheese, commencing Dec. 28. The plant will be under the management of Paul Talerica.

Grand Rapids—The Santiam Timber Corporation, Logan street and Buchanan avenue, has been incorporated with a capital stock of \$100,000, \$1,000 of which has been subscribed and paid in.

Highland Park—The Thrifty Food Shops Co., 16854 Hamilton avenue, dealer in groceries, fruits, etc., has been incorporated with a capital stock of 1,000 shares at \$10 a share, \$1,500 being subscribed and paid in.

Grand Rapids—Modist Kaus, proprietor of the M. K. Lunch Restaurant and Ed Kloosterman, of Zeeland are conducting a cut rate farmers' market at 288 West Leonard street. Both men are experienced butchers.

Ferndale—The Northern Lumber & Fuel Co., 1161 East 8 Mile Road, has been incorporated to deal in lumber, fuel, farm supplies and implements, with a capital stock of 25,000 shares at \$1 a share, \$5,350 being subscribed and paid in.

Detroit—The F. L. Lowrie Lumber & Finish Co., 6408 East Vernor Highway, has merged its business into a

stock company under the style of the Lowrie Lumber & Supply Co., with a capital stock of \$50,000, all subscribed and paid in.

Detroit—The Tufting Machine Supply Co., 635 Mt. Elliott avenue, manufacturer of machinery used in upholstery, has merged the business into a stock company under the style of the Tufting Machine Co., with a capital stock of \$50,000, \$1,000 of which has been subscribed and paid in.

Otsego—Carl Jones, dealer in hardware, has taken over the old Palmer store building on Farmer street and will convert it into a used goods department with space arranged for the convenience of churches and lodges and other organizations that may wish to hold rummage or baked goods sales.

Midland—Herbert W. Beckwith, Sr., 79 years old, died at his home Dec. 14. Mr. Beckwith was the senior partner in the dry goods and clothing company of H. W. Beckwith & Co. and was one of the best known merchants in this section of the state, having served this community for nearly 60 years.

Manufacturing Matters

Detroit—The Great Lakes Products Co. has been organized to manufacture and market goods and wares with a capital stock of \$2,000, all subscribed and paid in.

Detroit—The Zane Products Co., 17210 Gable avenue, manufacturer and importer of medical products, has been incorporated with a capital stock of \$15,000, \$10,000 of which has been subscribed and paid in.

St. Joseph—The T. J. Watts Laundry Machinery Co., 620 Langley avenue, has been organized to manufacture and deal in laundry machinery, with a capital stock of \$25,000, of which \$5,970 has been subscribed and paid in.

Grand Haven—The Domestic Appliance Company, a newly organized company to manufacture a new type of washing machine and other appliances, has taken over the former Story & Clark radio plant which has 53,000 feet of floor space and much valuable machinery, all of which the new company has acquired for its own use. Manufacturing is expected to begin immediately after Jan. 1 and by the end of the month the company expects to be employing 150 workmen. The company is completely financed and there will be no sale of stock locally.

Oppose Coated Paper Bag Tax

A protest to Secretary of Agriculture Wallace against the imposition of a compensatory tax on coated paper bags on the ground that it is unjustified has been wired by E. H. Gaunt, representing eleven manufacturers of paper bags for flour and other cereal products. Also objecting to the rate of the tax, Mr. Gaunt declared that the paper product bears per bag a tax relatively higher than does the corresponding cotton bag. A tax on the coated types will lead to a shift in consumption to untaxed types of paper bags and containers and to other containers available for flour and cereal products, he said.

Chain Stores Tax Is Upheld

The state tax on Michigan chain stores was upheld Monday in a decision handed down by Circuit Judge Robert M. Toms. He quoted various decisions upholding his view that he had no right to question the motives of the Legislature in enacting the tax law and decisions in other states upholding similar forms of taxation.

Suit to prevent the state from collecting the tax was filed by the C. F. Smith Co. and twenty-six other merchants operating chain stores who ask relief from the tax. They charged confiscation of property and attacked the law as unconstitutional. A. J. Levin, one of the attorneys for the chain stores, said the decision would be appealed to the Supreme Court.

"At the outset," Judge Toms wrote, "it may be well to observe that Act 265 can only be justified as a revenue measure. It can claim no legitimacy (and this is conceded by the Attorney General) as an exercise of the police power or a measure calculated to regulate or curb a business tainted with possible harm to the general public. It must stand or fall as a statute passed to raise revenue for the purposes of the State.

"The reasonableness, wisdom, equity or justice of the statute is not open to the approval or disapproval of the court; whether the court agrees with the social or economic theory of the statute is of no consequence.

"Unless the legislature has exceeded its constitutional power in the enacting of this law, it must stand as the will of the people, and no court may, with impunity, invalidate it. That it will involve hardship and loss on the part of some cannot be doubted. All tax laws involve that result. That it may operate inequitably in many cases can doubtless be proved, but if the Legislature sees fit to enact such a law its mandate is supreme unless it violates some specific provision of the supreme law, the Constitution."

It cannot be found, he also said, that chain stores as a comprehensive group are in danger of annihilation as a result of the tax. It is only when taxation reaches the point where it destroys the right to earn a living that it becomes "no longer true taxation, but becomes confiscation and appropriation," he declared.

"It may be, and admittedly is, difficult to reconcile the provisions of this statute with its avowed purpose of raising revenue. To even the casual observer it has more the appearance of a punitive statute designed to control and regulate the inexorable economic law of supply and demand by legislative fiat," he writes in the seven-page decision.

"The plan of imposing a swiftly mounting tax upon stores as units,

regardless of their size, location or earning power, might, to the thoughtful person seeking an equitable distribution of the tax load, appear unscientific and short-sighted, but the wisdom of and the responsibility for such statute rests solely in the Legislature, not in the courts."

Judge Toms denied the tax would entirely absorb the profits of some of the chains.

"Using 300 business days per year as a basis," he said, "the Kroger Grocery & Baking Co., operating 858 stores in Michigan, would be subject to an annual tax of \$210,820, or approximately 80 cents per store per business day. This company is alleged to have property within the state amounting to approximately \$3,000,000. This tax, computed ad valorem, would amount to .007 per cent, or 7 cents on every \$10 of property.

"In the case of the Great Atlantic & Pacific Tea Co., operating 817 stores, the tax would be somewhat less."

In the case of F. W. Woolworth Co., operating 77 stores, the daily tax would amount to 67 cents a store, he said and approximately the same figure for S. S. Kresge Co. Sears, Roebuck & Co., operating 20 stores in Michigan, would pay 26 cents per store per day, the judge found. The Awrey Bakeries, with 55 stores, would pay 60 cents per store, and the Quality Dairy Shoppe, with 32 stores, 45 cents.

"These figures are indicative," the opinion reads, "in the case of both large and small chain stores, of the actual burden which would be imposed by the tax.

"It will be apparent that when this tax is spread over the year which it covers, and is allocated to business days on which it would be earned, it does not assume such a terrific aspect as when viewed as a lump sum. If any other item of overhead or maintenance were to be increased from 20 to 80 cents per business day, a merchant would hardly be justified in closing his shop or throwing up the commercial sponge because of it.

"For example, if a store were doing business of \$100 per day and were subject to 50 cents tax per day (which is an extreme example), an increase in the price of merchandise sold of one-half of one per cent would enable the merchant to meet the tax."

Hollow Ware Buying Slow

Buying activity in the wholesale metal hollow ware market subsided this week and sales are limited to small replacement orders. A few cancellations of orders placed early in November were received by producers, but the volume involved was not large. Interest in goods for January sales is increasing at present, although actual buying has not started. Sterling silver, silver plated goods and low-price pewter are favored both for immediate and later delivery.

Essential Features of the Grocery Staples

The trade code situation in Washington is in delicate balance at the present time and most of the grocery trade observers there report that while no real opposition seems to exist, nevertheless the codes do not seem any nearer to signature by the President than they did a week ago. Some report that the legal aspect of the transfer of the codes from the A. A. A. to the N. R. A. has been encountered and that this difficulty is the only thing in the way of code passage at the present time. Several developments in the past week have tended to hinder the passage of the codes and this is merely the latest device to be put in the way. At first it was said that the codes would have been signed immediately only for the political effect which might have made the whole business look too much like a defeat for the A. A. A. Later it was said that the transfer of the codes from the A. A. A. was being delayed so that more than the allotted number of codes might be included in the transaction. The latest idea, legal difficulty, did not appear until late yesterday and it was a very discouraging discovery indeed.

There is some possibility of more monkey business on the part of the A. A. A. That group of gentlemen is widely known for its ability to hinder things when it really sets out to do things. There is as yet no concrete evidence that the A. A. A. has taken a hand in this procedure, but it is suspected in some quarters. Some have the feeling that the Tugwell revised foods and drugs bill may have something to do with the situation but of course this has not been proven.

Sugar—Local jobbers hold cane granulated at 4.90c and beet granulated at 4.70c.

Canned Fruit—The Florida grapefruit packers apparently have decided to continue prices on new pack grapefruit for the month of January. It is understood here that proposals to raise prices met with some opposition at the recent meeting, even though packing costs will be increased after the first of the year by higher prices on tins. One producer of considerable influence was inclined to absorb these higher costs, however, the idea seems to have lost all momentum. The trade here have taken grapefruit in a small way later packed fruit ought to move more freely. Certainly, very few items in the canned fruit line are as cheap as grapefruit.

Canned Fish—The reaction of the tuna packing industry in Southern California to the signing of the Tariff Commission report by President Roosevelt by which the duty is raised on imported tuna fish, is being awaited. The tariff on tuna was advanced from 30 per cent. ad valorem to 45 per cent., which with a flexible dollar now depreciated by some 35 per cent. from its gold value compensates for the fall in the yen exchange, which to a large extent made possible the development of the American market for Japanese tuna and the serious effect which it had on domestic production. The California industry finally suspended all operations some few days ago and demanded

an embargo on imports, pending adoption of the tuna fish code. Besides Japanese tuna fish, Norwegian one-layer and two-layer musa are affected. The tariff in this case has been raised from 30 per cent. to 44 per cent. ad valorem. This higher tariff has resulted from vigorous agitation by sardine packers in Maine for additional protection against importations of the cheaper varieties of foreign sardines which practically ruined the domestic industry, according to the Down East packers.

Dried Fruit—The dried fruit market has not been doing much for shipment from the Coast and representatives of packers here agree that things are pretty dull. However, Coast prices remain steady and the reason for the present dullness may be due in large part to the season. With the holidays close at hand, inventories are being held down as much as possible. The best promise for the future is the announcement that the Civil Works Administration has put 4,000,000 unemployed people back to work. This means that some 12,000,000 people more will be self-supporting, at least while the funds hold out. This should provide big stimulation to business, including the dried fruit business. Its effects, moreover, should be apparent soon, for the forgotten man cannot forget to eat and he will be buying for his wife and family just as soon as he gets his first pay. Retail outlets should, therefore, be the first to feel the effects of this public works program, and their stocks being low, or at the most moderate, the movement of dried fruits ought to be accelerated all along the line. Jobbers continue to report a good steady volume of business for the for the week, with the demand well diversified. Of course, seasonable items are now attaining their peak, but the staple line has not by any means been neglected. Prunes and raisins have been moving very well, while apricots are again coming to the front, after the recent sharp increases in prices somewhat retarded their movement. Figs of all kinds seem to be quite scarce and also dates, and definite shortages exist in other imported items.

Nuts—The market continues pretty active here, with buyers now giving more attention to varieties which are in pretty short supply. There are several of these and considerable reselling has naturally developed here. The cheaper types of walnuts, almonds and polished round filberts are light. Pecans are at present holding fairly steady. Brazil nuts show a tendency to be soft. Shelled nut prices appear very firm. New crop walnuts were imported in very small volume. Almonds and filberts are also in relatively light supply. The demand is considered about fair for this season of the year.

Rice—The market is quiet at the present time and likely to continue so for the immediate future. Buyers will want to keep their inventories down and are probably now holding sufficient to carry them over the remainder of the present year. With prices now so very well controlled there is nothing to induce speculative buying. Rice still in second hands below the control prices is said to be negligible.

Salt Fish—The market appears very quiet. This is only natural at this time of the year, since other foods attract interest during the holiday period. Statistically mackarel and codfish are in a very good position, and sellers anticipate firm prices for the coming months.

Review of the Produce Market

Alligator Pears—19c each.

Apples—Wolf River, 50 @ 75c per bu.; Northern Spy, \$1.25 for No. 1; \$1.50 for extra fancy; Wagner, 75 for No. 1; Delicious, \$1.75 per bu. for No. 1 red.

Artichokes—Calif., 90c per doz., 4 doz. in box.

Bananas—6 @ 6¼c per lb.

Butter—Jobbers hold plain wrapped creamery prints at 16½c, cartons at 17c and tub butter at 16½c.

Cabbage—2½c per lb.

Carrots—60c per dozen bunches of Calif.; 75c per bushel for home grown.

Cauliflower—\$2 per crate.

Celery—20@40c per dozen bunches.

Celery Cabbage—50c per doz.

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

Cranberries—Late Howes from Cape Cod, \$2.50 per 25 lb. box.

Cucumbers—No. 1 hothouse, \$1.25 per dozen.

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

C. H. Pea from farmre.....\$2.05

Light Red Kidney from farmer... 3.50

Dark Red Kidney from farmer... 3.90

Light Cranberry..... 5.00

Eggs—Jobbers pay 10c per lb. for mixed eggs and 11c per lb. for heavy white eggs. They sell as follows:

Fancy, fresh white.....24c

Candled, fresh.....21c

Candled, large pullets.....17c

Candled, small pullets.....15c

Storage eggs are as follows:

X.....14c

XX.....16c

XXX.....17c

Checks.....13c

Grapes—California Imperials, \$1.90 per box.

Grape Fruit—Texas and Florida are held as follows:

64.....\$3.00

70..... 3.00

80..... 3.00

96..... 3.00

Green Beans—\$3 per hamper for Louisiana grown.

Green Onions—Shalots, 40c per dozen for Louisiana.

Green Peas—\$3.50 per hamper of 40 lbs. for Calif. grown.

Green Peppers—California, 50c per dozen.

Hubbard Squash—1½c per lb. Table Queen are the same.

Honey Dew Melons—\$2.25 per crate.

Lettuce—In good demand on the following basis:

Imperial Valley, 6s, per crate....\$3.00

Imperial Valley, 4s and 5s, crate... 3.50

Leaf, hot house......40

Lemons—The price is as follows:

360 Sunkist.....\$5.75

300 Sunkist..... 7.00

360 Red Ball..... 5.00

300 Red Ball..... 5.50

Limes—20c per dozen.

Mushrooms—28c per one lb. carton.

Onions—Home grown, \$1 per bu. for Yellow and \$1.10 for White.

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

126.....\$3.75

176..... 3.75

200..... 4.00

216..... 4.00

252..... 4.00

288..... 4.00

324..... 4.00

Red Ball, 50c per box less.

Parsley—30c per doz. for hot house.

Pecans—Georgia, 20c per lb.

Pomegranates—60c per dozen for Calif.

Potatoes—85c per bu.; Idahos, \$2.25 per 100 lb. bag.

Poultry—Wilson & Company pay as follows:

Heavy fowls..... 10c

Light Fowls..... 7c

Ducks..... 8c

Turkeys..... 14

Geese..... 7c

Radishes—25c dozen bunches hot house.

Rhubarb—Hot house \$1.50 per crate.

Spinach—90c per bushel for Texas grown.

Sweet Potatoes—Jerseys from Indiana, \$1.90 per bu.

Tangerines—\$2.25 per bu.

Tomatoes—\$1.25 per 8 lb. basket for home grown hot house.

Turnips—75c per bushel.

Veal Calves—Wilson & Company pay as follows:

Fancy.....5½@6½c

Good.....5 @6c

Vegetable Oysters—30c per doz.

Wax Beans—\$3 per hamper for Louisiana grown.

Nutritive Value of Fruit As Indicated By Color

Bright colors in fresh fruits and their manufactured products not only enhance the attractiveness of these foods but are also indications of superior nutritive values.

In view of this deduction made from research concluded by Department of Agriculture scientists, particular importance is attached to work now being carried out by the Bureau of Chemistry and Soils on methods of preserving the natural colors in canned or otherwise preserved fruit. Difficulty in this respect is most often encountered in processing tomatoes, peas, raspberries, cherries, and other similar fruits.

Money is a stupid measure of achievement but unfortunately it is the only universal measure we have.—Charles P. Steinmetz.

Leisure for men of business and business for men of leisure would cure many complaints.

The morale of an organization is not built from the bottom up; it filters from the top down.

For the Government, as for an individual, there is but one way to reduce taxes—spend less money.

Everything should be all right in Washington if the brain trust doesn't fall victim to the brain rust.

Anybody can predict a storm when it commences to thunder.

MUTUAL FIRE INSURANCE

Proof of Loss—Liability, Denial Of—Waiver

Suit on a fire insurance policy issued by the defendant covering plaintiff's furniture. The policy required the assured to make a complete inventory of the property and, within sixty days, to furnish sworn proofs of loss. The fire occurred on February 23, 1931. Two days after the fire the defendant's agent visited the scene, and in a conversation with the plaintiff, instructed him to prepare and mail to the adjuster an itemized list of goods and values. Subsequently, plaintiff mailed the list, which the adjuster received on March 2, 1931. The adjuster made no objection to the list nor demand for further proofs of loss. However, on March 11, the adjuster wrote to plaintiff that he had information of a chattel mortgage on the furniture, that plaintiff would have to sign a non-waiver agreement to the effect that any action taken by the insurer in investigating the loss or ascertaining the amount should not waive or invalidate any condition of the policy or prejudice any rights of either party. The non-waiver agreement also contained notice that the adjuster had no authority to waive any conditions of the policy. Plaintiff executed the agreement on March 12 and attached it to a description of the liens upon the furniture. On March 30, plaintiff consulted an attorney who wrote the adjuster asking for forms to make proofs of loss and suggesting that defendant either admit or deny liability. On April 2, the adjuster refused to furnish the forms because he said it was not the custom. The adjuster stated that the chattel mortgage matter had been referred to the insurer, that the company hadn't decided whether it would admit or deny liability, and that the adjuster had no authority to waive any conditions of the policy. No proofs of loss were furnished within the sixty-day period. After the state fire marshal had completed his investigation of the loss in June, further correspondence ensued for an adjustment, and proofs of loss were made. The proofs were rejected as insufficient and too late. On the trial of the suit on the policy, plaintiff contended that the adjuster informed him that the list of goods would be sufficient proof of loss and nothing further would be required unless he asked for it. The trial court found the facts against the plaintiff, and granted judgment for the defendant. Plaintiff appealed.

Held, that as waiver of formal proofs of loss is in the nature of estoppel, the subsequent acts of the parties are important. The failure of the adjuster to object to the inventory furnished by the insured or to demand further proofs did not constitute a waiver of formal proofs of loss, where the subsequent conduct of the parties showed that plaintiff assured was not misled or lulled into inactivity by the statements or acts of the adjuster, and did not rely thereon to his injury. The evi-

dence sustained the conclusions of the court that formal proofs of loss were not waived by the adjuster, either expressly, by denial of liability, or by his conduct relied on by the plaintiff to his injury. The evidence warranted a finding that during the whole sixty-day period plaintiff recognized an obligation to furnish proofs of loss. Judgment affirmed.

Judgment of the Circuit Court, Berrien county, here affirmed by the Supreme Court of Michigan.

248 North Western 908. (June 5, 1933).

Self Inspection

If there is one time more appropriate than another for checking the condition of first aid fire protection equipment, it is right now. Fires are more frequent in the winter months, while at the same time water barrels, and some types of extinguishers are apt to be found out of condition due to freezing.

All kinds of fire protection equipment should be examined periodically. Fire barrels and pump tank extinguishers need water occasionally to compensate for evaporation. They should be examined every cold day in early winter for evidence of freezing and additional salt or calcium chloride added if necessary. It is better to dissolve the chemical in a relatively small quantity of warm water and then mix with that already in the barrel rather than attempt to dissolve the dry granules in the cold water.

There should be at least two good buckets at each barrel, preferably round bottom buckets, as such kind is less likely to be used for other purposes. Suspending the buckets inside the barrel by means of wire hooks will tend to keep them where they belong and ready for use.

Soda-acid and foam extinguishers must be kept in a warm place, as they are subject to freezing. For the reason that the water vapor inside these extinguishers tends to weaken the chemical with which they are charged, extinguishers of these two kinds should be discharged, washed out, and recharged annually. Instead of having one employe discharge all the extinguishers, give not more than one to an employe until all are supplied so that each may learn their operation.

The little carbon tetra-chloride pump guns will not freeze—not until the temperature gets to fifty below zero. But the pump action should be tested periodically and the extinguishers kept filled. The reason for the frequent corroding of these extinguishers is that they are allowed to become partially empty, whereupon the hydrogen of the air combines with the chloride of the liquid to form a small amount of hydrochloric acid which may ruin the machine.

Now is the time to inspect fire protection equipment if you would be sure it will be ready for instant action during the cold months.

We have cumbered the simple process of human affairs with a gigantic mass of silly negotiation, correspondence and accounting.

FROM SNOW TO SUNSHINE

Automobile Trip From Michigan To Florida

Orlando, Dec. 18—Traveling a distance of around 1500 miles and traversing the southern half of the lower peninsula of Michigan, across Indiana, Kentucky, Tennessee, Georgia and half the length of Florida we—Mrs. Royal and the writer—have again journeyed from the shores of magnificent and boisterous Lake Michigan to those of serene and beautiful Lake Jackson; from a condition of sleet and snow, at this period of the year, to one of sunshine and flowers, where "every prospect pleases and only man is vile," where nearly all are busted but still can afford a smile.

We cut nearly a day off our best previous record for the trip. Three factors contributed, the heavier toe of our pilot (H. K. Royal) on the first third of the journey, no stops to investigate now familiar sights and scenes en route and a shortening of the distance by newly constructed highways.

Every state through which we traveled showed activity in road building. Particularly was this true in Indiana, through which we traversed US31 for the whole length of the state, but in every state there were cut-offs which totalled 73 miles over our last year's speedometer reading. Our first night was spent at the Frances Hotel, in Kokomo, Ind., an agreeable place to stop in the midst of a productive section. Agricultural activities were increasingly noticeable every day of our drive. Indiana, Kentucky and Tennessee seem to have gone in largely for hog raising. Mrs. R. declared that she had never seen so many during her whole lifetime as she saw on one day's journey—and that's saying something, she being from Missouri.

Our son had some canned cherries sales to look after in Louisville, Ky., which was the ostensible reason for

his accompanying us, and we reached that fine city at noon on Sunday, having started the day before at 10 a. m. As there was nothing doing in the cherry line that afternoon he parked his belongings at the Hotel Kentucky and, after a lunch there, escorted us on to Franklin, near the Tennessee line, where we remained for the night with Landlord Lucien Lindsey, of the Hotel Franklin, a former resident of Michigan, while our efficient chauffeur returned by Greyhound bus to Louisville, thence to Chicago, Grand Rapids and home. We learn from correspondence that he traveled that last seventy-five miles—on Dec. 7—through a snow storm, while we were on the home stretch from Orlando to Sebring under the most agreeable climatic conditions.

Indeed our journey was marked by fortuitous circumstances from the time, two or three days before the start, when our pilot walked into my home den and announced his purpose to accompany us, up to and including the time of our arrival and quick and happy location. Folks who get along past three score and five may cherish the notion that they are just as physically efficient and vigorous as they were thirty or forty years before, but in any grinding test they are rather happy to lean on a stronger and younger arm. Especially is that true of mothers, as I have a double reason to know. One of the great privileges and joys of my life has been that I lived with my own mother, or she with me, for fifty-three years. Those of my readers who knew that mother will best appreciate that privilege.

Coming on from Franklin, Monday, we drove to Cartersville, Ga., for the third night, having reached and lunched at Mount Eagle about noon. At the latter place we fell in with a Mr. and Mrs. Smith, of Watervliet, friends and admirers of our esteemed brother editor, Senator Leon D. Chase, of the

(Continued on page 17)

FACTS WORTH CONSIDERING

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Without an assessment.

Of uninterrupted dividends to policy-holders.

Of prompt payment of properly adjusted losses.

THE GRAND RAPIDS MERCHANTS MUTUAL FIRE INSURANCE COMPANY

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OUR FIRE INSURANCE POLICIES ARE CONCURRENT

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

WILLIAM N. SENF, Secretary-Treasurer



A Christmas Message



MANY people are feeling that this chaotic year is an inappropriate setting for the beauty of Christmas. As a matter of fact, however, the first Christmas came in just such an anxious time. The Roman Empire sat restlessly in its dominion, and in Palestine cruel Herod faced the people's smouldering rage. Christmas is at home in difficulty. Its angels are used to singing above a troubled world.

In America our problem would be sooner solved if this year we listened understandingly to the Christmas message.

UNSELFISH GIVING

The spirit symbolized by our Christmas gifts to friends and family must this year be extended in serious earnest to all the needy if America is to be saved. When the foundations of economic security go out from under the homes of a people the welfare of the nation is at stake. The spirit of Christmas goodwill never was more needed than it is this year.

THE SENSE OF SOCIAL SOLIDARITY

The fortune of each of us is entangled with the welfare of all of us. No man is the whole of himself; society is the rest of him. We cannot individually count on health or wealth unless everybody can count on them. We are all tied up together in one bundle of life, so that the angel's song, "Goodwill to men," is not poetry alone but the cry of sober social need.


THE COURAGE TO FACE SOCIAL CHANGE

The first Christmas Day was the forerunner of tremendous change. In a world of strife "peace on earth" cannot come without widespread, deep-seated alterations. In America now we face a new era in social, economic, and international circumstances — wrought by reform, let us pray, and not by revolution — and never were high ideals of the goal, levelheaded wisdom in the method, and stout courage in the endeavor more needed. "Peace on earth" at Christmastime is not a sedative but a challenge.

FAITH AND FORTITUDE IN DIFFICULTY

Christmas means that. Over a troubled world a great light shone at Bethlehem, and in mankind a new hope rose. Many an anxious era has befallen race and nation, but always, like new wood piled on a bonfire and at first dampening it, the very difficulties have at last caught fire and made a stronger blaze. Life is not futile, man's history is not purposeless, we "fall to rise, are baffled to fight better," and what begins as an ideal turns out at last to be a fact.

HARRY EMERSON FOSDICK.



MAN-HOUR STUDY

Once again engineers come forward with careful studies to show that some widely prevalent notions concerning industry do not square with the facts. Thus a study presented Dr. L. P. Alford and Joshua E. Hannum last week indicated that the high wage short hour formula gets the best results. The data covered twelve billion man-hours in every major industry all over the country, the most extensive man-hour survey ever obtained.

These engineers held out the promise that not only was 1929 not an all-time high but simply a high level which can be not only equaled but exceeded through an increase in the American living standard. Low wages and salary rates were found to go hand in hand with low productivity and vice versa. The lower limit of the optimum range for maximum effectiveness, the engineers found, was between thirty and thirty-five hours a week in the four basic industries of machine tools, pig iron, lumber and petroleum products.

In their study of farm products they discovered to their surprise that there is no support for the theory of the disparity of prices between farm and industrial goods when analyzed by the man-hour method. The farmer's production costs are too high and the wage rate too low. They concluded that industry should be decentralized while the farmer is still operating on too small a scale. Which would indicate that the government might better put money into farm machinery for free use to agriculturists in bringing down their costs.

IT IS OUR DAY

Our Christmas wish for divers millions of grown-ups throughout the length and breadth of the land, is that they may find themselves engaged in a miraculous and joyous revolt against the tradition that Christmas is a festival for children. The children in our Christmas homes will lose nothing by this revolt. The millions of grown-ups aforementioned will gain by it.

The perfect gift of the day, it is true, is the gift seen through a child's eyes—but for all of us it is possible to give that gift, and receive it. There is enough of the child in the oldest and weariest of us, for that.

The really grown-up phase of the Christmas season has passed, now, with not an adult to regret it. The saving, planning, hurrying, spending, are all over with. And it is but a narrow interpretation of the Christmas legend which to-day neglects the inalienable right of every grown citizen to love and enjoy this festival as much as any child. And his joy in the festival, though it be a child's joy and a child-like joy, is his own, nevertheless—and real. There is a magic in the day, and it is not dispelled by learned disquisitions that discuss the substitution of dull abstractions for the childish legend of Santa Claus.

Hundreds of years of a kindly tradition, observed in many ways in many lands, lend their peculiar compulsion and set the day apart from all other days. It is a day which cannot be ordinary. The eldest and wisest among us must recognize that it is the part of

age and wisdom to see this truth, and enjoy it.

Only yesterday, tinsel paper and red ribbons were mere material, tangible things, to be bought and used. Last night, in the glow of lighted candles—even in the full glare of prosaic incandescents—they began to be different. To-day there is magic in them.

The child's joy in the day is a breathless and beautiful thing, like the repetition of a miracle—a recurring glimpse, astonishing in every recurrence, into a quaint and heart-breaking paradise which we ourselves once lived in and have lost. But for us who are grown, the day's magic and the spell of its tradition may evoke something quite as beautiful and almost as profound. Without any taking of thought on our part, the old memories of our own childhood stir. A word, a look, the glow of a candle at night or in the early morning, the perfume of an evergreen, the scrawl of a little girl's handwriting on a laborious bundle—one of these things, and in some secret corner of the heart that lost paradise lives again. Seeing with our own eyes, we see for that moment with the eyes of a child. The festival of the children is our festival.

The magic of the day, the mystery of wrapped parcel, the child's unreasoned pleasure in a present given or received—all of them belong to all of us. The barriers that years of living have set about the day, may be breached at any instant. It is our day.

LESS SLOWING DOWN

While industry is waiting upon trade results, there is less year-end curtailment than usual. The slackening in October kept down supplies and certain basic lines are moving ahead against the normal seasonal trend. Monetary agitation was much more moderate, due probably to unchanged dollar price for gold and also to greater appreciation of the strategic middle course held by the administration.

The business index, after a nominal decline, was unchanged for the latest week. The drop in the power series prevented a rise. Electricity output has sagged principally in the Southern States where cotton goods curtailment has been necessary due to earlier expansion. In other leading industrial areas there has been little change.

An explanation for the rise in steel production was offered in the code rule which requires cancellation of all unshipped orders at the end of each quarter. However, the industry appears confident that it has passed its low point and looks for the upward trend to continue. Automobile producers have been slow in changing over to new models, but they agree upon a sizable gain for 1934 output.

In the meantime, the influence of the public and civil works program is increasingly felt. Hardware jobbers have been cleaned out of road tools. Criticism over delays has ebbed though it is still emphasized in responsible quarters that appropriations, because of the restrictions now in force, are not going where they are needed most.

Intelligence is very much the knack of knowing where to find out what one does not know.

MAIN PROBLEM DIAGNOSED

After diagnosing our main problem as one of putting to work the 5,000,000 who are idle in the capital goods industries and the 5,000,000 service workers who are dependent upon them, Col. Leonard P. Ayres, vice-president of the Cleveland Trust Company, in his annual address before the Chamber of Commerce of his city last week pointed out that there are two obstacles in the way of a solution.

One of these is the "pervading fear that the extension of Government regulation over the details of business operations will make it impossible for many corporations to make profits," and the second is doubt about the future of our money, which prevents long-time financing.

Undoubtedly this is sound reasoning in so far as it discovers the chief difficulty and depicts the generally accepted reasons for it. On the other hand, some objections may be noted. Col. Ayres himself back in 1931 drew attention to the fact that in prolonged depressions consumers' goods were the first to move forward and were followed after a fairly long period by producers' goods. The question is whether we have yet reached a stage in the recovery movement where a real upturn in producers' goods should be expected.

On the matter of profits, there is a proper fear that they may not be as excessive as they have in the past, which should prove a benefit to the whole business structure and little enough price to pay for more stabilized returns. Third quarter earnings of a large number of companies, moreover, do not entirely justify an aggravated case of anxiety.

So far as financing is concerned, bankers and investment authorities are silent concerning possible instruments, such as convertible issues, which would take most of the risk out of the most unstable currency.

DRY GOODS CONDITIONS

As the final week of Christmas business is reached, earlier tendencies have been confirmed. Trade is best in the agricultural regions, is running ahead in the industrial districts and holding even in the urban centers. In this set-up, the mail order companies are reporting the largest increases, with the chain systems and department stores following in order as a general thing.

Demand also falls into about the same pattern. Buying groups most active have pushed ahead sales of medium and lower price merchandise. Useful gifts have received greater emphasis, although there is considerable volume in the cheaper luxury items.

Local department stores estimate that volume here will run about 3 or 4 per cent. ahead of last year's total for the half month. This means that unit volume has fallen behind by a wide margin since prices are well above a year ago.

This increase in prices, according to the Fairchild index, for Dec. 1, has been 21.2 per cent. The advance for November was, however, the lowest since the upward movement began last Spring and amounted to only 1 per cent.

Fill-in business and January sale orders kept the wholesale markets fairly busy during the week. Lower prices on sale merchandise lead retailers to believe that public response to promotions next month should prove quite good.

LESS CONFUSION LIKELY

With Spring operations in the offing, retailers have hopes that there will be less confusion than attended their Fall buying programs. The Summer spurt caused a great disturbance in supplies and in prices and was followed by the many adjustments made necessary by the adoption of codes. Finally, a higher price demand was anticipated which did not materialize.

Many difficulties have now been overcome, but a few major ones remain. The discount question is still raised in some lines, the issue of the wholesalers' differential has to be settled, but more important still in its general application is the matter of deliveries under code operation. Shortened working schedules and an early Easter next year are factors which must be given careful consideration in planning supplies.

As far as prices are concerned, present indications are that there may be some easing in values as the season progresses, barring untoward monetary developments. Something similar to the "shaking down" of prices which was noted toward the close of the present season is expected.

With their mistake of the Fall season in mind, retailers are likely to be a good deal more careful in price-lining their goods in accordance with actual consumer demand.

A WORTHY FIGHT

The battle which is being waged against one of the most formidable of humanity's foes by the Georgia Warm Springs Foundation must enlist the admiration of everybody who knows of it. President Roosevelt's connection with the movement and his keen interest in its success have given it an excellent start, but so subtle a foe as infantile paralysis is not to be conquered in a day. While the disease is being studied in the hope of finding a way to mitigate its effects or to prevent it, there are victims who need financial aid in order to have the benefit of such methods of rehabilitation as have been discovered or devised. To assist the Foundation is to have a part in a work of humanity.

FIRST FEAST ON CHRISTMAS

The very first evidence of a feast having been held in honor of the birth of Christ was in Egypt, about the year 200. Clement of Alexandria said: "Certain Egyptian theologians curiously assign not the year alone, but the day of Christ's birth, placing it on May 25 (old calendar)."

Another date assigned to that event was March 28, because it was supposed the material sun was created on that day.

One of the most valuable things that I ever learned was to work in harmony with men whose personality and views I do not like. Too many people carry their private likes and dislikes into the business world.

OUT AROUND

Things Seen and Heard on a Week End Trip

Having heard that the merchants of Belding were in a very happy frame of mind over present existing conditions in the hosiery and rayon factories, which now have between 600 and 700 persons on their payrolls, I undertook to confirm the report last Saturday and was delighted to learn that there is no question about the truth of the statement. I have not seen my Belding friends so joyous for many a year. The report in the morning paper that the NRA had ordered the hosiery mills of the United States to reduce their working hours one-half looked like a body blow to the new prosperity which was come to Belding, but the management of the hosiery mill has been forced to face so many disappointments and invariably emerged triumphantly therefrom that I am looking to see them secure some sort of a reversal from an order which was evidently based on ignorance of the situation, promulgated without regard to the damage it will do the manufacturers of the country and the hardship it will impose on the working people of the United States.

I heartily commend President Roosevelt for creating the NRA, but he certainly made a great mistake in placing the interpretation and enforcement of the undertaking in the hands of a military martinet instead of a great business man. Gen. Johnson is a man of great energy and constructive genius, but, unfortunately, he is obsessed with the idea that there is but one way to do things in this world—and that is the Johnson way. I imagine he would be a great army commander and that he could lead mighty armies to victory, because of his persistence and personality, but I do not think his training and experience have fitted him for his present position.

Under the activities of the hosiery mill and the gentleman who has acquired the silk mills and is changing them over to rayon factories, the vacant stores at Belding are beginning to disappear and business is rapidly resuming its former activity.

Brinton F. Hall told me his crop of apples amounted to 60,000 bushels this year. He marketed them this year in Detroit. The varieties are about equally divided between Northern Spy, Baldwin, Delicious and McIntosh.

The usual line-up of vehicles on both sides of the main street of Greenville Saturday afternoon led me to conclude that the volume of business accorded the merchants of that prosperous city was rapidly regaining its former proportions.

Continuing the discussion of the practice forced on the independent merchants of the country by the Proctor & Gamble Co. in its favoring the chain store systems, I am in receipt of the following letter from our Soo correspondent:

Sault Ste. Marie, Dec. 15—I note that you published in last week's issue

the letter which I wrote to the Proctor & Gamble Company. It was very interesting to me to note what you had to say regarding this concern, and I really believe that you are about right.

In reply to my letter which was sent to their Cincinnati headquarters I received a very short letter telling me that this matter had been referred to J. E. Bloomstrom, Manager of the Detroit district. We apparently come under the Detroit office, and Dec. 13 Mr. Bloomstrom wrote me and advised that a 20c error was made on the price quoted me by the local jobber. The retailer was really supposed to make 5c per case on P. & G. Soap, and, of course, he was supposed to make ten sales. His profit, one-half cent for each ten bars of P. & G. soap that he would deliver and charge. Isn't that a wonderful profit?

Mr. Bloomstrom advises me in his letter that J. P. Ward, accompanied by the salesman, were to call on me Monday of this week. I did see Mr. Ward. As I was coming out of another place I said "Hello" to him. That was the extent of our conversation.

My personal opinion is that Proctor & Gamble have no alibi to offer in this case and they are trying to pass the buck from Cincinnati to Detroit, and from Detroit to their Grand Rapids man, who is more or less in charge of the Soo Division, and Mr. Ward passes it to Mr. Beaudry, who lives in Petoskey. I think they can be credited with being a great organization, capable of passing the buck from one to another.

If the merchant is willing to stand for such alibis and continues being the fish, of course it is going to be a great help to the Proctor & Gamble organization. If he continues to sell their products at their recommended prices, I am quite sure that the sheriff will find his way to the grocer's door.

It is about time the grocers get down to business with such manufacturers as Proctor & Gamble. There are a few others who can be classed with them who expect the merchant to operate without a legitimate profit.

Let us co-operate with the manufacturer who is fair to the retailer, and when the end of the year comes we can feel that we have made a fair profit on the merchandise we have sold; that we have not been "suckers" and sold according to the wishes of such organizations as the Proctor & Gamble Co. and have nothing to show at the end of the year for the money we have invested and the work we have done.

Leo LeLievre,

Mgr. Soo Co-operative Merc. Ass'n.

The letter written by the district manager, above referred to, is as follows:

Detroit, Dec. 13 — I received from our general office the letter which you recently addressed to them.

As our Michigan supervisor of sales, J. P. Ward, together with our regular Soo representative, L. J. Beaudry, called on you on Monday of this week, I presume they then covered the matters on which your complaint was based. It appears that Gamble-Robinson have neglected to pass on to you the 20c per case current advertising allowance on P. & G. soap, which would this bring your 100 box cost down to a basis of \$2.45 per case instead of \$2.65, which you mentioned in your letter as being your cost basis.

Certainly it is not the purpose of our company to promote any sales or activities of any kind with dealers, which are not mutually beneficial. We endeavor at all times to assist our dealers in building business on our brands in such a way that the sale of our products will become more and more profitable. Certainly at a cost basis of \$2.65 per case, we would not suggest a ten for 25 cent feature and I can well appreciate your reason for writing us as you did on this matter.

It trust that Mr. Ward, in his recent

call on you, explained our position and policy in a way which you felt was thoroughly acceptable and satisfactory. If not, I would very much appreciate hearing from you again either on this or on any other matter connected with the sale of our products.

The writer recalls many happy associations I had with you at the Soo several years back. I am hopeful that I can soon renew these contacts.

In closing I want to express our appreciation of your valued business and extend also my sincere wishes for the holiday season.

J. E. Bloomstrom,
Dist. Mgr., Proctor & Gamble
Distributing Co.

Of course, no real friend of the independent merchant ever planned to induce him to sell 10 bars of soap for 1/2 cent profit or 5 cents profit on a box of 100 bars, which cost the independent \$2.45 and probably cost the chains about \$2. I have no positive proof of the last named statement, but I am familiar with the methods by which the Proctor & Gamble Co. and other manufacturers completely circumvent the independent merchant in his strife to meet the prices of the chains by the discriminative prices the manufacturer gives the chains on his products. How any independent merchant can handle P. & G. soaps and maintain his own self respect is more than I can understand.

I think our good neighbors in Detroit are taking an unfair advantage of Grand Rapids in advertising the annual meeting of the Michigan Allied Dairy Association as the golden anniversary jubilee. I organized the Association in Grand Rapids, Feb. 25, 1885. It will not be fifty years old until Feb. 25, 1935. When the convention adjourned last February it was agreed that the 50th convention would be held in Detroit in 1934 and the convention return to Grand Rapids in 1935 for the golden anniversary. I don't suppose anyone will care to make any fuss about it, but I dislike to see our Detroit friends violate the letter and spirit of our agreement.

There are privileges we enjoy but do not always fully appreciate. One of these is to be glad with happy childhood on the recurrence of Christmas day. To rejoice in the simple joys of this immemorial time is to return to the early years when we were free from care, and when all the world was filled with a wondrous unfolding and the heart panted for the water brooks of kindness and love. As the years go by, alternating with success and failure, and the insistent questions of destiny remain unanswered, we are apt to grow a little cynical as to the meaning of the life that is meted out to us. But as the day of the Nativity approaches, we can become as little children, accepting all in the spirit in which it is given, believing that the gift and the giver are one, and that the Divine Purpose holds us ever in its gentle keeping. This is tonic for the soul, balm for the heart, and solace for the mind. For in the sweet spirit of goodwill to men and things there is an answer to all our longings, a reward for all our efforts, and a compensation for the buffets of fortune and the sorrows of unrequited sacrifice.

And what a privilege it is in the vastness of our knowledge and the abundance of our achievements to realize that in the presence of the Sublime Cause we are as children clutching with tiny and loving hands the gifts that are showered upon us from the inexhaustible source of all—gifts we enjoy and do not always deserve. In our courage and industry we essay many things of selfish acquisition and egotistic endeavor, thoughtless of the power that is in us and around us urging us forward to lives of usefulness and helpfulness. As we give to those who are near and dear to us, as we bend in tenderness to the little ones and warm our hearts in the smiles of friends and relatives, we gain, however faintly, something of that ineffable love that lies somewhere out of time and out of space, made vocal in the skies when angels sang the never dying messages of Peace on Earth, Good-Will to Men. In the circle of life we come back to the simple faith of childhood. Love returns to bear us onward into the realm where alone there is rest and recompense.

This new Christmas day is the day of all days in all the years. Life would be dark without it. It is written about and talked of in every language, in every land. Day of the Star and the Wise Men, it comes again to trumpet forth the beginning of a lowly life that accomplished works of good and ended that truth might triumph. The last act was sacrifice, the last word forgiveness, and ever as the season rolls around wherein that Star was lifted, men and women think on the glory of the Great Teacher, and emulate in some degree the life that had its beginning in humbleness and reverence. In the glow of altar lights, in the sound of holy bells, in the chant of worshippers, is born again the spirit of Good and the soul of Love. Other days celebrate the birth of human heroes; this day consecrates mankind to the service embodied in One who gathered no riches save the blessings of those who were grateful for words of compassion and deeds of kindness. The last must always be the best of the days we call Christmas.

On desolate shores an ever shining light to guide mariners on their way. So from this day of giving gifts spreads the radiance of good-will. Sometimes we scorn the trifles we give to children, but in hearts that are made glad there is only gratitude and love. And if it be more precious to give than receive, then the reward for even a kindly thought is sufficient unto the day. And by the same token the privilege to worship the Good is one of the most sublime gifts vouchsafed to the man who is dazed by his own researches and who wanders amid the wonders that are ever unfolding through the opening doors of discovery and achievement. Science pales before the light of this sacred Star. Philosophy bows before the simplicity of loving thy neighbor as thyself. Religion loses its conflict of creed and form in the humility of love, and material things are dulled to silence in the anthems of spiritual praise that there is one thing only that is undying—the Good.

(Continued on page 23)

FINANCIAL

Monetary Primer, So Plain All Can Understand

Question: What is money?

Answer: It is an acceptable medium of exchange.

What is the function of money?

It is to facilitate trade and commerce among people and nations.

Is money necessary?

Yes. As a convenience, but barter and trade could in a limited way take its place.

Does money have an intrinsic value?

Some kinds do, while other kinds of money have little if any intrinsic worth.

What is the meaning of intrinsic value?

It is the market value of the material of which the money is composed. This is usually less than its face value.

What determines the face value of money?

It is the stamp or imprint upon it, authorized by a government monetary law.

What materials are used as money?

Silver, gold, copper, paper and in earlier days clam shells or wampum was used by both whites and Indians.

How many kinds of money are issued by the U. S.?

Four kinds of coins and seven kinds of currency: gold coins, silver dollars, subsidiary silver coins and minor coins. Gold and silver certificates, U.S. notes, treasury notes, national bank notes, federal reserve bank notes and federal reserve notes.

What is the meaning of the term standard money?

It is the basis on which currency is issued, either directly or indirectly. Prior to the year 1875 the U.S. was upon a bi-metallic basis of both gold and silver. The latter was demonetized that year. Since then it has been upon the single gold standard.

Is U.S. currency now redeemable in gold and silver?

Gold certificates are redeemable in gold, and silver certificates in silver dollars. Other forms of currency can usually be exchanged so as to be redeemable in gold at the option of the government.

What is the meaning of a bi-metallic money basis?

It means a double standard, such as gold and silver. Both of these metals were the standard of the U.S. monetary system up to the year 1873.

What is subsidiary coin?

These are silver only, made in denominations of 10 cents, 25 cents and 50 cents, legal tender not to exceed \$10, exchangeable in "lawful money" at the Treasury in sums or multiples of \$20. The five cent piece and one cent piece are minor coins.

Is all currency legal tender?

No. Silver certificates, National bank notes, Federal Reserve notes and Federal Reserve bank notes are not legal tender, although these notes can be converted into "lawful money" that is legal tender.

What is the meaning of parity?

It is the relation in value based upon equal weight, as per grain, ounce or pound. An ounce of fine gold is worth nearly sixteen (15.988) times as much

as an ounce of fine silver. Fine silver or gold means that which is pure. Minted gold and silver pieces are one-tenth alloy, this being a harder metal, so the coins will not wear so much in handling.

What would be the effect upon gold if it were demonitized?

It would depreciate in value as has silver since the year 1873. Taking the law from its support it would become only a commercial commodity and its value would depend upon the market demand for it.

Would gold drop in value as much as silver did, if it were demonitized?

It probably would drop more in value unless there was an increased demand from the arts.

What would be the effect if silver was remonetized and how could this be done?

It would place silver upon a parity with gold. It would make silver primary money and the Nation would then be upon a bi-metallic basis. It would raise the market price of silver in the dollar to 100 cents. Congress and the President have the power to enact the necessary law.

If silver should be remonetized, would the Government get the benefit of its rise in price?

Yes, upon the amount it had minted and any bar silver it owns.

Would the silver mine owners and others having silver be benefited?

Yes. Their silver would be more than doubled in value. When silver was demonitized the Government and those having silver took a heavy loss which would now be restored.

What does unlimited coinage mean?

Under it the U.S. mints would accept for coinage, all the silver and gold brought to them for this purpose.

Would there not be danger in an oversupply of money coins?

There is now a great shortage of gold, so all mints are open for free and unlimited coinage. If silver was remonetized, it would be given the same privilege, but should the supply become too great, Congress could stop the coinage of both metals.

What is the present market value of the silver in a silver dollar?

The market price is about 43 cents an oz. The 412.5 grains of silver in the dollar are worth about 37 cents.

What was the silver in the dollar worth before it was demonitized?

The 412.5 grains of fine silver in the dollar had the same value as the 25.8 grains of gold in the gold dollar.

What is the meaning of redemption, as applied to the U.S. monetary system?

Gold and silver are the basic money of the ages. In the year 1766 both metals were first used in a bimetallic money standard at a fixed ratio. As trade and commerce increased, credit money or currency was added, and to make it acceptable it was made redeemable on demand in either gold or silver. Part of the U.S. currency is redeemable in gold and silver, part in "lawful money."

What is fiat money?

It is a money having no redemption. It is entirely a creature of law. It circulates upon the faith and confidence the people have in their Govern-

ment. So long as it is accepted it answers every purpose of redemption money.

Are U.S. silver coins partly fiat?

Yes. The silver dollar is 63 cents fiat and 37 cents of intrinsic value.

Are gold coins partly fiat?

In reality they are. Gold depends on the fiat of law to hold it at its present value. If this law was repealed, thus demonetizing gold, its value would drop, as did silver.

What amount of money is there in the U.S. Treasury and in circulation?

At the close of 1931 there was \$9,079,623,057, divided as follows: Gold, \$4,955,921,258; silver dollars, \$539,958,327; subsidiary silver, \$308,619,365; Federal Reserve Notes, \$2,101,578,450; National bank notes, \$697,004,446. This would make a per capita of \$38.37.

Is our present monetary system obsolete?

Many students of economics believe it is. It certainly fails to meet the present distressful needs of the people.

What is the amount of the National wealth?

It is approximately \$400,000,000,000.

What is the total indebtedness—National, state, county, municipal, corporation and individual?

The total of interest is \$10,000,000,000 annually, which would be 5 per cent. upon \$200,000,000,000 debt.

What is the total amount of National business annually?

It is estimated at \$100,000,000,000.

Is the present volume of money sufficient for the transaction of this volume of business?

No. Leading monetary students say the U.S. should have a per capita circulation of \$1,000, instead of less than forty dollars we now have.

E. B. Stebbins.

Corporations Wound Up

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

Southwestern Michigan Oil & Gas Co., New Buffalo.

Estill's Good Health Cafeterias, Inc., Battle Creek.

Lippincott Truck Sales, Inc., Flint. Schlanger Land Corporations, Detroit.

Western Bond and Mortgage Co., Detroit.

Robert K. Floyd, Inc., Detroit.

Federal Discount Corp., Detroit.

Raymur, Inc., Royal Oak.

Van's Chemical Co., Holland.

Cross Motor Sales Corp., Detroit.

Dayton Scale Co., Detroit.

International Time Recording Co., Detroit.

Twin City Milling Co., St. Joseph.

Institute of Vocational Counsellors, Inc., Detroit.

Lincoln Steel Products Corp. Detroit.

Litwin Tire Stores, Inc., Grand Rapids.

Telephone Clearing House of Michigan, Detroit.

Detroit Aircraft Corp., Detroit.

The Atkins Corp., Detroit.

Heywood Starter Corp., Detroit.

Pitcairn Brothers, Inc., Alicia.

Agricultural Service Co., Nashville.

Millenbach Brothers Co., Detroit.

Derby Medicine Co., Eaton Rapids.

Northern Finance and Credit Corp., Norway.

Detroit Forging Co., Detroit.

Evart Oil Co., Evart.

Russ-Mac Land Co., Port Huron.

Kem-Rite Laboratories, Inc., Detroit.

Land of Lakes Co., Walled Lake.

Maple Investment Co., Bay City.

Richfield Oil Corp., Detroit.

Proceedings of the Grand Rapids Bankruptcy Court

December 11, 1933. On this day the schedules reference and adjudication in the matter of William Mulder, individually and as Grand Rapids High Grade Fibre Carving Company, bankrupt No. 5523, were received. The bankrupt is a composition carving manufacturer, of Grand Rapids, Michigan. The schedules show total assets of \$549.00, (of which \$452.00 is claimed exempt), and total liabilities of \$1,130.12, listing the following creditors:

Jake Lamonic, G. R.	\$ 14.00
John Cosse, G. R.	14.00
Henry Wherman, G. R.	15.00
Gladys Miller, G. R.	10.00
Anna Androkowicz, G. R.	12.50
Hattie Ganatoski, G. R.	14.00
Genevieve Malinowski, G. R.	13.75
Eleonor Rosa, G. R.	11.50
Household Finance Co., G. R.	125.00
G. R. Lumber Co., G. R.	76.66
G. R. Gas Light Co., G. R.	68.03
Donald Chandler, G. R.	4.00
Houseman & Jones Clothing Co., G. R.	61.39
Ter Molen & Hart, G. R.	57.90
Niagara Lumber Co., G. R.	15.00
G. R. Wood Finishing Co., G. R.	85.53
Rebentisch Motor Co., G. R.	9.31
Dr. Frank Warren, G. R.	10.00
Roland Allaban, G. R.	10.00
Dr. P. W. Blossom, G. R.	140.00
Dornbosch Garage, G. R.	10.00
Schipper Bros. Garage, G. R.	33.00
Dr. Ila DePree, G. R.	65.00
Heyman Furniture Co., G. R.	1.00
Dixie Gas Station, G. R.	10.00
Voltz Wood Turning Plant, G. R.	30.00
Heights Real Estate or Heyt's Real Estate, G. R.	18.00
J. R. Ott, Grand Haven	37.55
The Decorators Supply Co., G. R.	28.00
Renze Mulder, G. R.	160.00
John Borgeld, G. R.	5.00

Analysis of any security furnished upon request.




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Renze Mulder, G. R.	100.00
C. J. & Geo. Jelles, G. R.	65.00
December 12, 1933. On this day the schedules, reference, and adjudication in the matter of Jay W. Brooks, bankrupt No. 5525, were received. The bankrupt is a production manager of Grand Rapids, Michigan. The schedules show total assets of \$100.00, (all of which are claimed exempt), and total liabilities of \$29,063.30, listing the following creditors:	
City Treasurer, G. R., taxes	\$ 716.40
State of Michigan and County, G. R., taxes	80.58
State Savings Ass'n, G. R.	4,500.00
American Home Securities Bank, G. R.	6,998.16
Abijah E. Brooks, G. R.	11,240.36
R. Savings Bank, G. R.	3,971.07
C. G. James Roofing Co., G. R.	20.66
Seidman & Seidman, G. R.	15.00
Collins Ice & Coal Co., G. R.	351.18
Fulton Heights Market, G. R.	8.52
Veterans Foreign Wars, Chicago	58.20
Dr. E. W. Schnoor, G. R.	2.00
Arthur E. Wells, G. R.	9.66
Modern Plumbing & Heating Co., G. R.	26.82
Lewis Electric Co., G. R.	1.93
S. L. Altoonjian & Co., G. R.	9.76
Time Magazine	2.50
Dr. Jacob DeLiefde	45.50
C. J. Apple, G. R.	5.00
A. E. Brooks & Co., G. R.	1,000.00
December 12, 1933. On this day the schedules, in the matter of Hans A. Wendel and Richard F. Wendel, Co-partners, doing business as Hans A. Wendel and Company, proprietors of the Bank of Onekama, A Private Banking House, bankrupt No. 5498, were received. The schedules show total assets of \$89,840.27, and total liabilities of \$73,392.18, listing the following creditors:	
Tax on Bank Building, Onekama	\$ 69.08
Village of Onekama, taxes	11.50
U. S. Post Office, Onekama, deposit	300.00
American Ins. Co., Boston	76.84
Franklin Fire Ins. Co., Phila.	98.63
National Liberty Ins. Co.	135.37
Security Fire Ins. Co., Davenport	211.98
U. S. Merchants & Shippers Ins. Co., New York	11.20
Manistee County Savings Bank, Manistee	12,042.70
Paul Alpers, Bear Lake	550.00
C. J. and Edna Chrestensen, Onekama	1,000.00
F. L. Carrington, Onekama	2,000.00
Hartwich and Anna Harmanson, Onekama	1,300.00
Chris J. and Clara Jensen, Onekama	300.00
Edward L. and Mary Cecil Kenny, Onekama	500.00
Matt Miller, Onekama	800.00
August Radtke, Onekama	200.00
Joseph W. and Martha Snyder, Onekama	1,462.00
Newton C. Farr, Chicago	4,000.00
Nettie Anderson, Manistee	449.02
Paul Alpers, Onekama	.51
Marian Alkire, Onekama	13.97
Asp, John G. & Johanna, Manistee	17.50
Bonita Alkire, Onekama	5.11
Edward & Isabelle Anderson, Onekama	.12
Carrie Burchard, Onekama	.46
John and Bertha Berglund, Bear Lake	2.55
Mrs. Henry Burchard Jr., Onekama	58.90
Fred Berklund, Manistee	2.55
Henry Brandt, Onekama	2,691.24
August Berklund, Manistee	59.90
Winifred Burchard, Onekama	60.29
Wm. C. & Carrie Bahr, Onekama	735.43
Burchard & Carlson, Onekama	284.44
Pearl M. Bowman, Onekama	1.30
Norma Burmeister, Foley, Ala.	62.46
Emery Bond, Onekama	204.69
Norma Burmeister, Foley, Ala.	54.00
Henry & Emma Burchard, Onekama	201.00
Henry Edward Brandt, Onekama	33.45
Emma Bond, Onekama	1.06
Minnie Brown, Onekama	1.27
Evelyn Baunler, Bear Lake	15.30
Mr. and Mrs. Chas. F. Brown, Onekama	160.00
Thomas Carey, Onekama	3.20
Casper Carlson, Onekama	153.32
Ben Carlson, Norwalk	1,537.31
Olga Collins, Onekama	201.51
Mr. and Mrs. Carl Cilman, Copenish	191.72
Constance I. Carrington, Onekama	7.10
H. E. Danville and wife, Cadillac	245.33
Otto Diekow, Onekama	19.74
Mrs. Walter Dietz, Manistee	6.72
Marie M. Danville, Cadillac	126.37
Janet L. Danville, Cadillac	124.94
Kathryn Diesing, Onekama	86.00
Paul Diesing, Bear Lake	16.12
Jean Louise Diesing, Onekama	24.00
Mildred Deal, Onekama	2.36
Raymond Diesing, Bear Lake	10.35
Carl J. Diekow, Onekama	21.77
Fd and Josephine Dittmer, Onekama	500.22
Marjorie Dittmer, Onekama	5.47
Marie Diekow, Onekama	18.77
Edwin Otto Diekow, Onekama	11.29
Alvina Erickson, Onekama	3,382.14
Inez Ellefson, Onekama	4.98
Barbara Erickson, Onekama	156.49
Martin Elmerson, Onekama	19.04
August Erdman, Bear Lake	29.46
Emil Erickson, Bear Lake	1.36
Flossie Eller, Onekama	5.41
Maxine Erickson, Onekama	66.18

Chas. Wm. Erickson, Jr., Onekama	59.43
Christ Flatten, Chief	579.93
Alice Fauble, Bear Lake	42.48
Harry & Minnie Fauble, Bear Lake	28.18
Amelia Flatten, Chief	26.00
Nina Flatten, Chief	4.07
Gerald Fauble, Bear Lake	7.11
Laura Figgles, Bear Lake	25.00
Wm. Fink, Chief	1.02
Mrs. John Fauble, Bear Lake	37.95
Julius Gilbert, Onekama	17.50
Geo. Goodrich, Norwalk	4.97
Julia M. Gould, Manistee	1.70
John Gilbert, Onekama	2.65
Arthur and Lora Gray, Onekama	7.39
Wanda Gray, Onekama	17.35
Mable F. Gratton, Onekama	738.52
Fred L. Herkelrath, Bear Lake	372.15
Amelia Hansen, Bear Lake	1,100.00
Ferris Herkelrath, Bear Lake	45.52

Neva Marie Johnson, Chief	1.94
John Joseph, Jr., Onekama	.10
Arthur & Emma Jensen, Onekama	9.02
Lillian M. Johnson, Manistee	4.20
Betty Lorraine Jones, Onekama	1.60
Galen Joseph, Onekama	.81
Marie Konig (dec'd)	39.22
Mary Kline, Onekama	1,187.56
Ida Koegler, Onekama	204.36
Areatha Mae Kinzer, Bear Lake	18.22
Ernest Kircher, Onekama	177.01
Margaret Krahe, Onekama	3.24
Frederick Krahe, Onekama	2.72
Marjorie Kline, Onekama	1.00
Doris Kline, Onekama	1.00
William Junior Kline, Onekama	1.00
Martha Kircher, Onekama	566.15
Mae Kinzer, Bear Lake	13.65
Eugene and Hazel Koegler, Bear Lake	481.04

Laura Miehke, Onekama	1.09
Frieda Neitzke, Onekama	474.64
Mathilda Neitzke (dec'd)	1,161.54
John P. Nelson Jr., Chief	23.24
Alonso Nowak, Bear Lake	435.92
Harlan Nelson, Onekama	1.07
Fay Nelson, Onekama	1.06
Louis and Marie Nowak, Chief	1,008.00
Frank and Sophie Olson, Chief	682.80
Herman Olson, Chief	253.54
Gunder Olson, Manistee	204.12
Onekama Chapter, American Red Cross, Mary Briske, Treas., Onekama	207.77
Norman Dale Olson, Bear Lake	1.02
Frank & Bertha Plopper, Frankfort	418.21
Claude Peterson, Onekama	11.66
Augusta Pietsch, Onekama	195.14
Lawrence Pennell, Onekama	4.65
Doris Pennell, Onekama	3.03
Leslie and Gladys Quale, Onekama	60.00
August Radtke, Norwalk	.94
Ruth Richmond, Onekama	141.90
Ludwig Radtke, Norwalk	1.03
Minnie S. Richmond, Onekama	216.25
W. Raatz, Onekama	150.00
Wm. P. and Ella Rhine, Bear Lake	897.65
Wm. W. Smith, Manistee	37.67
Raymond Schimpke, Onekama	1.31
Harold and Emma Sorenson, Bear Lake	55.70
Frank E. Swietalski, Jr., Manistee	37.40
Audry Showalter, Onekama	33.81
Eric and Charlotte Soderquist, Onekama	630.96
M. M. Smith, Bear Lake	200.22
Eldon S. Showalter, Onekama	304.20
Albert Sell, Bear Lake	2.12
Gertrude Sell, Bear Lake	606.28
Chas. H. Smith, Chief	5.28
Robert Schmidt, Brethern	1,168.41
George Short, Bear Lake	18.46
Edward Showalter, Onekama	.39
Claus F. Stone, Manistee	3.84
Erwin and Lucile Smazel, Chief	5.05
Henry F. Scheppelman, Onekama	407.66
Elaine A. Smazel, Chief	25.74
Juanita Smazel, Chief	9.43
Ezra Schmidt, Onekama	1.16
John Schimke, Sr., Onekama	800.00
Mrs. Anna Sima, Onekama	8.80
Richard Charles Schimke, Onekama	4.27
Emma Sorenson, Bear Lake	101.06
Mrs. E. G. Sechler, (dec'd)	584.86
Evelyn J. Spencer, Onekama	11.78
Carolina Tessmer, Onekama	100.00
Gust Tessmer, Bear Lake	.11
Golden and Hazel Tompke, Chief	1.27
Russell J. Upton, Onekama	72.33
Hans A. Wendel and Blanche L. Wendel, Onekama	1,718.84
Richard O. Wendel, Onekama	389.75
Dorothy Ware, Onekama	3.86
Louis A. Wendel, Onekama	262.92
Fritz Wendel, Manistee	670.90
Marjorie Wendel, Manistee	5.78
Calvin Wagoner, Bear Lake	2.70
Blanche L. Wendel, Onekama	1,681.58
Robert Fritz Wendel, Manistee	.10
Hans A. Wendel, Onekama	91.49
Calvin Keith Wagoner, Bear Lake	15.56
Robert D. Wagoner, Bear Lake	11.99
Betty Wendel, Manistee	32.48
Florence Weirich, Onekama	5.57
Mildred Anita Wendel, Manistee	21.25
Kenneth Winberg, Onekama	1.38
Leslie W. Wendel, Onekama	30.23
Fern Warmoeskerken, Manistee	27.89
Russell Ware, Onekama	7.93
Helen Wagoner, Bear Lake	1.07
Anton Zupin, Chief	473.36
Mr. and Mrs. Don Alkire, Onekama	59.26
Mr. and Mrs. James Anderson, Onekama	15.37
Wm. W. Bahr, Twp. Treas., Onekama	3,595.22
Mrs. Sarah G. Baker, Onekama	11.39
Fred Berklund, Manistee	129.45
Herrman, Treas., Bear Lake	106.12
Bear Lake Grange No. 1421, Emil Brethern Sunday School, Mrs. Carey Treas., Onekama	14.80
F. W. Briske, Onekama	163.39
Burchard & Carlson, Onekama	165.61
Camp Delight, Manistee	6.58
Ben Carlson, Norwalk	392.75
Dr. F. L. Carrington, Onekama	20.21
C. J. Chrestensen, Onekama	163.00
C. J. Chrestensen, Onekama	92.76
Clio Club, Mrs. Thelma Smith, Treas., Onekama	10.19
Cloverleaf National Farm, Hans A. Wendel, Sec. & Treas., Onekama	91.12
Congregational Church, Emma Sorenson, Treas., Onekama	14.39
Harry S. Culver, Milwaukee	125.84
W. W. Davis, Onekama	30.25
Grace Deal, Onekama	1.60
Mary Diesing, Vill. Treas., Onekama	1,089.95
Otto Diesing, Treas. Man. School, Dist. No. 3, Manistee	196.13
Mrs. Amanda Domres, Treas. Ladies Aid Soc., Ev. Luth. Church, Manistee	16.00
Mrs. C. W. Erickson, Onekama	373.83
Ev. Luth. Church, Lenox Kline, Treas., Onekama	25.03
Fair Amusement Co., Emma Sorenson, Treas., Onekama	87.60
M. A. Farr & Co., Chicago	36.49
Otis F. & Anna Glenn, Chicago	271.52
Gorden Estate, Onekama	159.75
Great Lakes Fruit Ind., Benton Harbor	273.68
Mrs. Amelia Hansen, Manistee	196.75
Martin Hansen, Onekama	17.99
Robert and Erna Harrison, Girardeau	35.47
C. S. Hay, Terre Haute	61.00

(Continued on page 22)



Henry Smith Lynch

Henry Smith Lynch has been admitted to partnership in the John L. Lynch Sales Co., to take effect Jan. 1. The young man is a son of the present owner of the business and has reached the age of 21. He is a graduate of the Howe Military Academy, Howe, Ind., and the Ottawa Hills High School, Grand Rapids. For the past two years he has been conducting sales of mercantile stocks and business prop-

erties under his father's direction. At the present time he is directing the liquidation of one of the oldest department stores in Virginia. He has already made a remarkable record in the career he has espoused. While the senior Lynch is by no means ready to retire from active service, his organization meets so many unexpected demands for service that he finds it necessary to constantly enlarge his force of salesmen.

Otto Hansen, Bear Lake	478.84
Hannah Hansen, (dec'd)	1.55
Mr. and Mrs. Peter Hansen, Norwalk	3.62
Ethel Hansen, Onekama	1.19
Chester Hansen, Bear Lake	719.80
Chester Hansen, Bear Lake	719.80
Archie Hansen, Bear Lake	4.04
Venita June Hansen, Hammond, Ind.	3.72
Evart and Emma R. Hopwood, Bear Lake	.68
Edw. Theodore Hanson, Bear Lake	1.33
Evart Junior Hopwood, Bear Lake	1.06
Adam & Anna Hulinek, Bear Lake	4.29
Adam Hulinek, Jr., Bear Lake	3.53
Kenneth Godfred Hawkins, Manistee	3.56
LeVern Iverson, Chief	1.78
Helen Jones, Onekama	1.82
Hazel Jones, Onekama	5.06
Wm. A. & Bertha R. Jones, Manistee	1.96
Sophie Johnson, Manistee	23.77

Edward and Cecil Kenny, Onekama	5.99
Peter H. Lass, Bear Lake	90.84
Chas. Lange, Manistee	283.49
Robert Lange, Manistee	299.92
Donald Lass, Bear Lake	3.55
Mata Lois Lingg, Bear Lake	1.06
Cecil R. Lingg, Bear Lake	116.80
Loraine Larson, Onekama	4.53
Leonard Larson, Onekama	11.00
Aileen Larson, Onekama	5.16
Charlotte Larson, Onekama	5.68
Robert Larson, Onekama	5.68
Alphon H. Lyman, Chief	.26
Lester McCarthy, Chief	2.48
Mm. J. McCurdy, Arcadia	865.78
Margaret Maue, Onekama	346.91
August William Miehke, Onekama	1.67
Wm. May, Onekama	177.75
Paul McDonald, Onekama	3.01
Chas. Meyers, Bear Lake	3.77
Alfred Miller, Onekama	1.15
Darwin Meister, Chief	17.30

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—Elton W. Viets, Lansing.
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.

Our Duty To Our Customers and Ourselves

Because no grocer can know too much about the correct and logical allocations of margins, I enlarge further on last week's discussion. It is intimate knowledge of commodities, rate of stock turn, cost of operation, shrinkage—all these broken down and allotted where they belong—that enables master merchants to earn such average margin as will result in a profit in their business.

Loss leaders—too little profit—are familiar causes of grocer unrest these days. But in the midst of such universal conditions, national chains earn a gross of 21 per cent and posted service grocers earn more than that. Further, right in London, where as I told last week grocers have set and lived within 15 per cent. average gross for many years, you will find such houses as Waite-Rose, Selfridge and Harrods operating magnificent food emporiums where everything is sold from the most basic staple to the acme of food luxuries. Inasmuch as such houses must keep in line with competition, we have the age-old evidence that ability can make money in the sale of groceries.

Before we go farther, let us remember that the complaint of the last grocer quoted was against a margin of 14 per cent. on a packaged cereal. Yet he and every other grocer who has been in business for any length of time has met and is now meeting conditions in which entire lines are sold for far less than 14 per cent. It is done: therefore it can be done.

We discussed the sale of bulk, grocer-packaged oatmeal against factory packaged. It was shown that the bulk article could pay the grocer 50 per cent.—on an absolute, basic American food staple! Is that robbery on the part of the retailer? Let me answer with a story.

Near to forty years ago Eli Pettijohn brought out his "Best" rolled wheat food. His agent failed to interest our Madison jobbers and he came to us. We took it on as wholesalers, though we sold little of it that way that I recall. Our profit laid in our additional discount.

The agent had sampled the town, leaving a miniature package in each doorway, and I stipulated that a goodly lot of similar samples should come with our first shipment, but the agent demurred. "Those samples are expensive," he said. "The only difference between the cost of them and the full packages is the wheat"; and the slight emphasis laid on the wheat told the story. It was packing, casing, exploiting and advertising that cost the real money. What the folks were to eat did not count for much.

Now, therefore, the grocer who can get 50 per cent margin on rolled oats has to ask himself just one question:

Am I charging my people more than they would otherwise pay? Comparisons given last week showed that the consumer paid more for oats in packages than she would pay you in bulk. The only question then is this:

Will you take the extra gross yourself or let the factory man have it?

There is the answer. To make a better average margin, a grocer will devote himself to intimate inside study of his goods; and he will seek out and push the sale of such as pay him for his time, thought and effort.

But here is a pitfall into which careless grocers fall every day in all sections, circumstances and conditions. I told last year how I had found grocers with kippered snacks priced at three for 25c in face of sales all round them at four for 25c, 5c each and 6 for 25c—and all these at liberal margins on the current cost at that time.

I tried to indicate the danger of this to one fine family grocer. What result? He swept aside my argument: "O, them things? There ain't no sale on them to amount to shucks!" When I tried to pursue the subject further, he yawned and walked away.

Was I right or was I wrong? But before you answer, think a bit.

What do you say in justification of your stand against below cost and loss leader selling? You say: "That's deceptive. A few things are priced 'way down to convey the impression to housewives that everything in the store is low-priced. But the velvet comes from sales of unknown goods, and the customer does not gain in the long run."

All right. Now look at yourself. Here is an article on sale everywhere—stuck out special, offered at prices I have indicated. Customer asks you your price and you tell her three for 25c. Regardless of how unimportant that seems to you, what impression does it leave with the customer? Well, if your own reasoning is sound, it leaves on her mind the impression that your prices are exorbitant all along the line—just because of a bit of carelessness and loose reasoning on your part.

Price is not everything. More: Such variations as are truly justified by variations in service can be maintained readily by able grocers. But diligent study will show to any man that correct variations are far slighter than is usually supposed. What, for example, does 5 per cent. extra margin cover? Does it not provide, in fact, for virtually any logical extra cost and expense? If it does, then consider that 1c added to a price of 15c provides 6 2/3 per cent. extra margin. You can get 16c on most things against 15c of competition; but if you try through lazy thinking to get 20c you will be sunk.

Never is thinking out of order, but to-day it is pointedly in order because on every hand developments are proceeding. We have paid too much attention to codes, plans, "managed industry" of late. This because, as was said a time back, when recovery comes it will be here about 60 days before anybody notices it.

It is the unexpected that happens. Strange factors enter—new features crop up—the pattern changes continually. One item is thus: Farmers have

complained of low prices for wheat, etc. Seeking some value for unsalable wheat they have carried it to mill for conversion into flour. But they have taken more to mill than they need for their own flour—so they have sold the surplus flour to consumers, and are selling it now, "for less"! So maybe we should not extend too much maudlin pity to farmers. They are much like other folks—just as selfish and just as short sighted.

A time ago 70 per cent. of men discharged from the army and navy re-enlisted because they felt secure in that case. Now but 30 per cent. are re-enlisting, so many having found work elsewhere. And this is not all "public works" either. It is far larger than that. We are simply becoming readjusted.

Pacific ocean shipping is now full laden. Both leaving our ports and coming back, boats often have to refuse shipment for lack of cargo space. Whence comes it? I don't know. I doubt if anybody else knows. But let us be happy in the fact.

Now, it is certain that men whose business is logically planned out and ably managed all through, watched as unremittably as the cat watches the mouse hole, will be the first to feel

these benefits. But let no man think that there is any "little thing" in business. In our line, with average sales of a few cents—33 to 55 perhaps—how can we talk of "little things"?

Paul Findlay.

Road Tools Cleaned Out

Heavy demands for tools and implements used in road and park work by governmental re-employment agencies have cleaned the local wholesale market of its available supplies of such goods. Shovels, pick-axes, axe handles, rakes, bush hooks, snares and similar implements have been ordered and reordered by wholesale hardware dealers in an attempt to keep up with the demand. At the present time the Long Island State Park Commission is reported finding it difficult to locate a substantial quantity of implements required for immediate use.

The ability to form friendships, to make people believe in you and trust you is one of the few absolutely fundamental qualities of success. Selling, buying, negotiating are so much smoother and easier when the parties enjoy each other's confidence. The young man who can make friends quickly will find that he will glide instead of stumble through life.



JUNKET

REG. U. S. PAT. OFF.

POWDER or TABLETS

Make Milk into Cool, Creamy Desserts - No Cooking.
The Junket Folks, Little Falls, N.Y.

HEKMAN'S

COOKIE-CAKES and CRACKERS

Sell Faster
Because They're
Made Better

HEKMAN BISCUIT CO.
GRAND RAPIDS, MICHIGAN.



MEAT DEALER

New Meat Experiment Laboratory in Public Works Program

Allocation of more than \$1,750,000 of funds for new construction on Government property near Beltsville, Md., as a part of the public works program will enable the U. S. Department of Agriculture to take long strides in the development of a model experiment station for agriculture.

For years the Department has been making plans for equipment that would better facilitate research on numerous agricultural problems and that would concentrate, at Beltsville, experimental work which has been heretofore conducted at scattered stations in the vicinity of Washington, D. C. The present building program—designed primarily to relieve unemployment—provides a scheduled stage of construction for July 1, 1934, which is years ahead of progress that would have occurred in the normal course of events. Plans likewise involve the acquisition of about 1,000 acres of land to consolidate Government property now in two tracts.

The largest single construction unit will be the new 3-story animal-husbandry laboratory. It will provide about one million square feet of floor space and will house a group of laboratories dealing with animal nutrition, genetics, meat and wool investigations, and scientific studies involving small animals. This building will cost about \$450,000 and will permit an economy and thoroughness in animal husbandry research more nearly compatible with the needs of the many cooperative projects with States and other agencies which center at Beltsville.

For moving the facilities of the Bureau of Animal Industry Experiment Station from Bethesda, Md., to Beltsville, \$265,000 has been allowed. The laboratory used for the study of meat and also the recently completed beef-cattle barn are important structural units that fit in well with current building plans.

The poultry-nutrition laboratory, constructed last year, also is modern and will be supplemented by other new buildings which will make the Beltsville plant one of the best equipped poultry research stations in the world. Modern equipment for killing and plucking poultry will be installed and a cold-storage room will include quick-freezing apparatus for dressed poultry. There will also be facilities for studying cold storage of eggs. A new laboratory will accommodate incubators and equipment for numerous problems that have arisen incident to the development of the hatchery business and other phases of poultry raising.

The field station of the Zoological Division of the Bureau of Animal Industry provides a place for so called second-stage investigations of parasites. The first-stage studies are carried out at Washington, D. C.

To provide adequate facilities for animal-parasite studies the present plans call for a laboratory with rooms and facilities for insectaries, aquari-

ums, and vivariums of various sorts for raising suitable hosts of worm parasites. There will be provision for temperature control for the study of factors that influence the survival of parasite material on pastures and in barns and stables.

The newly acquired land, in addition to its uses for building operations, will provide space for studies of dual-purpose cattle, hogs, and chickens and will also provide testing plots for for Bureau of Entomology.

The \$158,300 granted to the Bureau of Dairy Industry will provide for the construction of nine new buildings and also for making other improvements. The principal new structure will be a laboratory and dairy-products building equipped for experimental work in the manufacture of dairy products and by-products on a factory scale.

Medical Leader Shows Value of Meat in Reducing

Sounding a warning against the adoption of "fad" diets in an effort to reduce, Dr. Leo K. Campbell of Rush Medical College, in a signed statement, cited results of a current scientific study to show that one need not jeopardize health in order to develop a slim figure.

"Reducing need not be a hardship in any sense of the word," Dr. Campbell asserted. "The idea that in order to lose weight one must choose a more or less unpalatable diet, low in meat and other appetizing foods, has been disproved. The fact that marked weakness and other serious symptoms often accompany the use of certain reducing diets is a fairly good indication that they are nutritionally inadequate, if not harmful."

Dr. Campbell exposed the fallacy of the opinion that it is necessary to select an abnormal diet in order to lose weight. A reducing diet, he said, should be normal, with its caloric value some 25 to 40 per cent below basal maintenance. Such a diet should contain protein of good quality; minerals such as iron, phosphorus and calcium; vitamins; sufficient bulk; and a minimum amount of carbohydrates and fat.

"We know definitely," he continued, "that lean meat is a valuable food in the reducing diet since it is an excellent source of high quality protein, iron and phosphorus; is one of the most palatable of foods; and creates a feeling of satisfaction long after the meal is over. The use of lean meat along with other nutritious foods, not only makes it possible for one to reduce normally with no discomfort, but the meat may actually aid in the loss of body fat."

As proof of the efficiency of a reducing diet, liberal in its meat allowance and, except for lessened calories, normal in all respects, this medical authority called attention to the results already obtained in the study now being conducted under his supervision. Over a period of fourteen weeks the group of patients, with whom the study is being carried on, have lost an average of 26 pounds per person, he said:

A typical daily menu of these patients is as follows:

Breakfast

1 serving of fruit (3½ oz.)
1 egg
1 slice of toast (¾ oz.)
1 pat of butter (¼ oz.)
Coffee—(black or with very little cream and sugar).

Luncheon

2 servings of vegetables—(1 cooked and 1 raw) (3½ oz. each)
1 small serving of lean meat (3 oz.) or 2 eggs or 2 tablespoons cottage cheese
1 slice of bread (¾ oz.)
1 pat of butter (¼ oz.)
1 glass of milk (7 oz.)
1 serving of fruit (3½ oz.)

Dinner

1 large serving of lean meat (5 to 6 oz.)
2 servings of vegetables—(1 cooked and 1 raw) (3½ oz. each)
1 slice of bread (¾ oz.)
1 pat of butter (¼ oz.)
1 glass of milk (7 oz.)
1 serving of fruit (3½ oz.)

The number of calories in this menu is about 1,500, or from 1,000 to 1,500 calories less than the normal daily menu, according to Dr. Campbell. The meat intake averages a little less than one-half pound daily.

On this diet a girl 14 years of age and weighing 286 lbs., whose weight should have been about 112, lost 54 pounds in six months. The greatest loss of weight in the case of any one person—3¼ pounds per week—occurred in the case of a woman 28 years of age, whose diet contained the maximum of meat.

"It will be observed that the foods in the above diet are of the stick-to-the-ribs type," said Dr. Campbell. "The best recommendation as to the adequacy of the diet is given by the patients themselves. In addition to the fact that they have enjoyed the meals, finding them palatable and satisfying, they state that they feel better with the excess weight removed."

Giving Away Surplus Beans

Five million pounds of dried beans, just bought by the Federal Surplus Relief Corporation, are being distributed through State and local relief agencies to the families on their rolls. This is a reminder of the importance of beans in the scheme of human existence, says the United States Bureau of Home Economics.

Nutrition specialists have a great deal to say about the food value of beans. Beans of some sort grow in every part of the inhabited world and apparently always have.

Dried beans, uncooked, can be kept indefinitely; they can be stored in small space, or carried easily by armies, or on ships, or on long expeditions. Beans are always cheap. They furnish a lot of food value for the money.

The commonest kinds of dried beans in the United States are white peabeans, which we call navy beans; Great Northern beans, grown chiefly in the northern and western States; and pinto beans, which are grown commonly in the southwest and mountain States. These are the kinds the Government is providing to reinforce the food supplies of families now on the relief rolls.

With a cold place to keep them, the housewife can economize on time by cooking several days' supply of beans at once. But beans contain so much protein and so much fat that they may spoil after cooking if kept in a warm room overnight.

Cookery specialists of the Bureau of Home Economics list a great number of ways to serve dried beans; boiled or baked, of course, or in soup; but also scalloped with other things, especially salt pork and onions, or with tomatoes. Or they can be used in a loaf, as stuffing for green peppers, in salad, in sandwiches.

Then there is Hopping John, which is a combination of beans and rice with tomato sauce and cheese may be served. And chili con carne. For variety, thin slices of frankfurters may be added to ordinary bean soup.

Beans are excellent in meatless meals because they contain more protein than any other vegetables and also contain fat, besides their starch, their minerals and other desirable ingredients.

A Business Man's Philosophy

A reader asks, "What makes good conversation?"

Two people can enjoy conversation, even though they entertain identical opinions on all subjects. Each will bring out new aspects, and offer illuminating anecdotes. Three, four or five persons may clash, each sharpening the wits of the others, and compelling more tolerant judgment on the part of all.

Good conversation flows from active minds. Often deliberate exaggeration is necessary before sluggish people spark. A skillful conversationalist knows how to introduce controversial subjects. He points his remarks with enough humor to avoid offense. Others are excited to comment, and then the fun begins.

A woman reproved a man because she said he indulged in "bogus conversation," meaning that he did not seriously entertain the point of view he espoused. The man defended himself by asserting that there are two sides to every question, and that he was curious to see how well the other side could uphold its position. That seemed fair.

Conversation for many people is the most delightful of all recreations. It exercises the wits, improves verbal expression, tests prejudices, and stimulates the circulation of the blood.

William Feather.

Compact offset lithographic equipment for office use is now available. It is said to save time and money in issuing business forms, drawings, charts, advertising reprints, sales messages, etc.

Double-hung windows are closed automatically when it rains by a new device embodying springs which are released when rain strikes a blotter-like paper link attached to the sill.

Oysters and Fish

Fresh Shipments Daily.
Ask your Dealer for Reader Fish.
They are better.
Lake and Ocean Fish. Wholesale.
G. B. READER, Grand Rapids.

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.

GOOD MAN GONE

Death of Hon. C. L. Glasgow, of Nashville

Cassius L. Glasgow, hardware dealer at Nashville, who had been ill for some weeks at his home, died unexpectedly Monday. He had recently been at the Battle Creek Sanitarium for some weeks and had apparently recovered so rapidly that he returned home the day before he died.

Cassius L. Glasgow was born on a farm near Jonesville, Hillsdale county, February 16, 1858. He is of Scotch parentage. His father came to Michigan before the railroads had entered the State. His education was received in the district school and the Jonesville union school, finishing at Hillsdale College.

He remained on the farm until he decided to start life for himself, when he engaged to clerk in a hardware store in Jonesville. Later, getting the Western fever, he left his native state, bringing up, after several weeks of investigation, at Sioux City, Iowa, where he found employment in a wholesale hardware store as assistant book-keeper and billing clerk. This position he retained until called home a year later by the illness of his mother. Being the youngest and only unmarried member of his father's family, he was persuaded to remain in Michigan. In 1881 he went to Nashville and purchased the hardware business of C. C. Wolcott, which he has conducted with marked success to the present time.

In 1896 he added a furniture department to his business, which has also proved a success, his lines now comprising hardware, furniture and farm implements.

His unquestioned honesty and frank, open manner in the treatment of customers won for him a host of friends and built up a large business and he was regarded as one of the brightest and best business men in Barry county.

He was an active working member in both the Masonic and Knights of Pythias fraternities.

Many years ago the implement dealers of the State formed an association, but either because the proper time for such an organization had not arrived or because it was not properly officered or for some other good reason, it gave up the ghost after a career of two or three years. Later—about twenty-nine years ago, to be exact—a new association was formed in Lansing and Mr. Glasgow was asked to serve as President, which he did. He was re-elected for two successive years thereafter, making his term of service three years. He had been a director much of the time since and during most of this time chairman of the Legislative Committee. Twenty-five years ago he was elected President of the National Federation of Retail Implement & Vehicle Dealers, and for the first time in that organization's ex-

perience was re-elected for a second term—a custom that has since been followed. This organization, as its name implies, is practically the "Supreme Lodge" of all the state organizations and does very effective work in the settlement of disputes between dealers and manufacturers, as to prices, terms, discounts, territory, warranties, etc., not by any means attempting to regulate prices, but demanding that they be uniform to all dealers. This organization insisted that carriage manufacturers should not discontinue issuing warranties on wagons, buggies, etc., although the National Association of Vehicle Manufacturers had so decided at their convention. Like the state

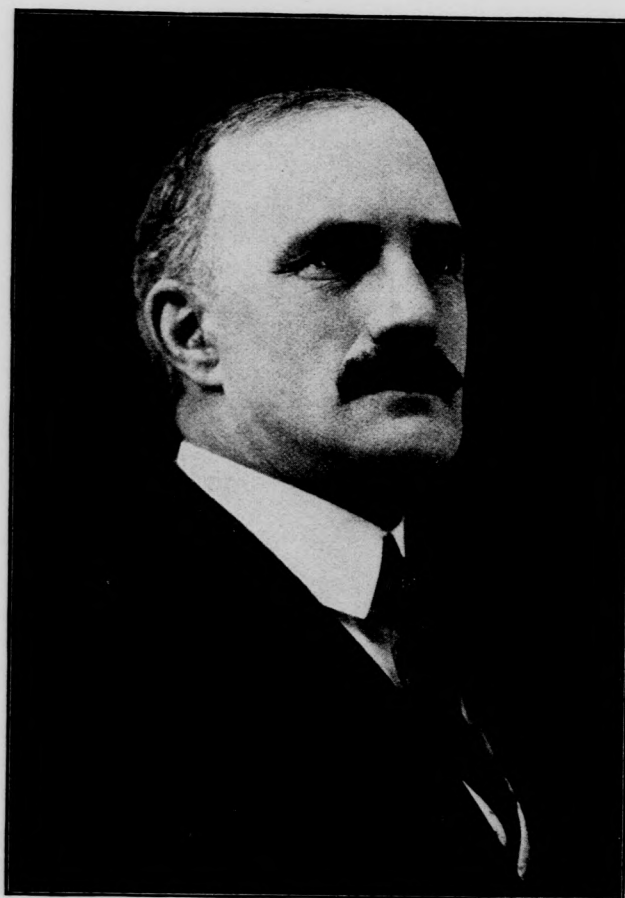
choice of the delegates as their candidate for Senator from the Fifteenth district, comprising the counties of Barry and Eaton. He made such a good record on the floor and in the committee rooms of the Senate that he was unanimously nominated two years later to succeed himself for a second term. On account of his excellent judgment and unusual tact, as well as his ability as a forceful and convincing speaker, he was elected President of the Senate, over which he presided with rare dignity and discretion, receiving the commendation and approval of every member of that body.

Prior to 1907 the office of State Railway Commission had always been

be the best qualified man in Michigan to deal with both sides at issue fairly and dispassionately. Mr. Glasgow was appointed by Governor Warner Jan. 15, 1907, and soon came to be regarded as an acknowledged authority on transportation matters. When Governor Osborn was elected he paid him the highest possible compliment he could confer by sending for him and saying, "The courts have stated that interim appointments must be confirmed and I want you to know that you are the only interim appointment of my predecessor that I desire shall remain and to that end I am going to appoint you to your position and make sure of it." He assisted in drafting the bill creating the Railroad Commission some time later. He was chairman of the Commission during the six years following and during the entire time the work of the Commission was getting started and while the Legislature from session to session added to the work of the Commission by giving it jurisdiction over express, water power, electric light, telephone companies and over the issuance of stocks and bonds. The election of Governor Ferris made the Commission by the appointment of new members, Democratic, as he resigned the chairmanship in favor of Mr. Hemans. He retired in 1919 with the best record for ability and faithfulness of any official who ever served the people of Michigan.

Mr. Glasgow was married to Miss Matie C. Miller, of Jonesville, in 1881, after establishing himself in business at his present location.

Mr. Glasgow possessed a charming personality which naturally attracted and held men. One could not come in contact with him without feeling that he was in the presence of a true gentleman. His aim was to do right, to stand for the right and to be kind to all. He did not preach to others, but he set them an example. In an unostentatious yet magnetic manner he showed them the way. "One of the best and finest of men," say all, and a man with that reputation must have earned it.



The Late C. L. Glasgow

associations, this organization stood between the manufacturer and consumer to the end that reasonable terms, prices and warranties should be kept in effect.

Mr. Glasgow was born and raised a Republican and had been a willing and energetic worker for the success of his party. He enjoyed the confidence of all political workers, being known as a man who worked for the party's good without thought of personal reward. He never was an office seeker in any sense of the term and up to thirty-one years ago never held any office at the hands of the people aside from President of the village in which he lived, once by appointment and once by election without an opposing candidate. At the Senatorial convention, held in the fall of 1902, he was the unanimous

held by a man who was simply a creature of the railroads, which contributed a fixed sum to the campaign expenses of a candidate for Governor with the distinct understanding that they would be permitted to name the Railway Commissioner. The first time Governor Warner was a candidate, he submitted to this dictation; but in his second campaign he broke away from this long-established custom and kept himself free from the domination of the railroads. During the years prior to this time the business men of the State had gradually come to the conclusion that the public had rights, which should be considered as well as the railways. This agitation found expression in a popular campaign in behalf of the appointment of Mr. Glasgow, who was universally conceded to

Now they are at it again. When the hard frost struck the country in '29 a group of men contemplated forming a Pill-a-Meal organization and now once more it is being agitated. We haven't figured it out to a nicety, but your pencil is just as sharp as is ours. Multiply the number of persons in this country by three, reduce it to hours and there is your time-eating saving when the plan gets under way. All foods are to be put up in the form of pills. For instance, you get up in the morning and say to your wife: "This morning I think I will have some prune, pancake and coffee pills." You swallow them, slip under your hat and away you go. No table to set, no dishes to wash or wipe. Don't laugh at it brother, you will remember that Lot's wife turned to a pillar of salt.

Collections made by truck drivers and others are protected by a new steel money box which bolts to the car body. Drivers can't open it, keys being retained at the office. Money is dropped through a slot in the box as collected.

DRY GOODS

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

Retailers Credit Wide Gains to NRA

Evidence of steady recovery that promises to gain market headway in 1934, and which is directly traceable to the NRA program, was seen by leading merchants in a nation-wide survey made during the week by the National Retail Dry Goods Association. The retailers saw recovery progress made in recent weeks, despite some uncertainty and the criticism which marked this period. The association reported the symposium, the results of which were forwarded to President Roosevelt, as the first in which a general expression of opinion on the NRA has been given by individual merchants in various parts of the country.

Edward A. Filene, president, William Filene's Sons Company, Boston, in his comment, said "there is a sounder basis for belief now that conditions will continue to improve than at any time during the last few months." The opposition to the NRA has greatly moderated, he reported, with farmer opposition reduced.

"Recovery will go forward at a steady pace," Mr. Filene declared. "The rising tide of the NRA will have its receding waves just as the ocean's rising tide. For instance, it is reasonable to expect a recession in January when the Christmas trade is over and Congress meets. But NRA is here to stay and is the basis of a reasonable certainty for the coming and continuance of better times for retailing. To me, the most promising indication of national recovery is the greatly increased emphasis on the necessity of adequate buying power for the masses, and the fact that this emphasis is coming more and more from producers and distributors."

In the view of Samuel H. Halle, president, Halle Brothers Company, Cleveland, "the public should retain an open-minded attitude on the NRA, as it will take time to appraise properly its benefits." He saw encouraging factors in retailing and said that since the inception of the NRA there is noticeable "an increased ratio of employment, a lightening of the burden of anxiety and despair so apparent among manufacturers and a far more cheerful attitude on the part of the public."

Slow distribution of Federal funds for public works in the Pittsburgh section has retarded the recovery movement there, A. H. Burchfield, president of the Joseph Horne Company, said. He expressed conviction, however, that the NRA plan will achieve its goal.

George E. Whitten, general manager, Burdine's, Miami, reported a sales trend "nicely ahead of last year for the last few months. Everyone in Miami seems to be quite enthusiastic over the prospects for the Winter season, and it is predicted we will probably enjoy our biggest season since the real estate boom of 1925 and 1926."

F. J. Paxton, president, Davison-

Paxon Company, Atlanta, felt that the recovery program has been of tremendous value and has changed consumer psychology from pessimism to optimism. "I believe," he said, "that 1934 will be a year of definite and marked improvement."

Stating that the trade picture in Chicago stores has brightened considerably in the last few weeks, D. F. Kelly, president, The Fair, saw reason "for genuine optimism now. There is probably a long, long road ahead. If the merchants generally will support the President's program, as indicated by the NRA, we have no doubt but that conditions will vastly improve."

"The great danger to the recovery program is the stand many of our reactionary leaders are taking," G. Irving Latz, Wolf & Dessauer, Fort Wayne, said. "I agree heartily with General Johnson when he asks, 'What did they do to help recovery before the Roosevelt plan?' The latent buying power of America, a resource which is too frequently overlooked, is now being felt and will be felt more as time goes on."

Complete New Curtain Lines

Brisk buying developed in the curtain market in New York this week with both low-end cotton and the higher price lace products reordered heavily. The extreme low-end goods are wanted in price ranges around \$1 and the lace curtains in \$1.95 to \$3.95 ranges. Several of the leading machine-made lace curtain houses have already completed their lines for Spring 1934 and are featuring open mesh styles. The new numbers will be shown here next month. Although prices for the new season's merchandise have not yet been announced, buyers do not expect any radical changes from current quotations.

Spurt in Stationery Reorders

Active buying of holiday stationery was resumed again in the New York market this week as retailers throughout the country telegraphed for additional merchandise for immediate delivery. The stores took abnormal stocks of writing paper early in the Fall and as a consequence the normal reorder demand did not develop until recently. Buyers want goods which can be sold for 50 cents and \$1, limiting purchases of better grade stationery to about the same extent they did last Fall. Although most of the writing paper producers have their 1934 lines completed, no orders will be booked for new goods until after the holidays.

Spring Suit Lines Praised

Favoring comment is being heard in the market regarding the early lines of women's suits now being opened. There is widespread confidence that the late Winter and early Spring will see an excellent consumer demand for suits, particularly of the sports type. Few coat showings are being made as yet, owing to a desire to permit the suit volume to gain headway. Should the suit vogue materialize as expected, it will mean a marked spurt in accessory sales, which are of marked importance from the standpoint of main-floor retail sales. Blouses, scarfs and millinery would be benefited most.

Novel Jewelry Call Strong

One of the best holiday seasons since 1929 is being experienced in novel jewelry, particularly the more formal types for evening wear. Items which have met little or no demand for some time are in notably active request, particularly tiaras, hair ornaments and the ornate types of necklaces. Merchandise which is stone-set, particularly that with rhinestones, is favored, as are gold and silver finished goods. The trend is strong toward popular and medium price goods. Many stores, however, are selling an increased quantity of finer jewelry.

Offers Cheaper Swim Suit

To meet the demands of buyers for a pure worsted bathing suit in a price bracket lower than those quoted at the opening of 1934 lines a month ago, a leading mill has brought out a new lighter-weight style at \$12.75 a dozen. This number comes in regular two-twelfths packing in all sizes. A special run of sizes, 34 to 42, in six-twelfths packing, is offered at \$12 a dozen. The company's standard pure worsted suits are unchanged in price. The previous lowest price on regular styles in the market was \$13.

To Push Better Playing Cards

Special efforts to encourage public interest in better-grade cards will be made by playing card manufacturers after the holiday season. Improved designs and packages will be used to maintain the sale of the 50 cent and \$1 decks of cards which have enjoyed unusual popularity in the last two months. For the last two years, producers explained, demand has centered almost entirely on playing cards to sell in the 25-cent range. The sudden call for better goods caught the manufacturers by surprise this season.

Gains Noted in Silk Trade

While they are continuing to give marked attention to formal dresses for quick delivery, dress manufacturers are now beginning to sample early Spring silks more liberally. Sand crepes, prints and mossy sheers are outstanding, with indications that prints in combination with plain fabrics will be widely used in the coming season. The position of converters is being steadily improved, both with respect to stocks on hand, prices and steps to prevent overbuying. Retail turnover of silks is expected to forge ahead during the Spring.

Data on Pencil Imports Ready

Arrival in New York of Government investigators who are checking selling prices of German and Japanese wood-covered lead pencils attracted keen interest in all branches of the import trade. Data gathered by the Federal agents will be used in Washington in the first public hearing called under Section 3 (e) of the National Industrial Recovery Act. The domestic pencil industry has complained that Japanese producers are underselling Amer-

can companies on cheap pencils and that German manufacturers are underbidding on better-grade products.

Clothing Stability Next Year

Elimination of off-price goods and real stability will not be achieved in the men's clothing trade until the opening of Fall lines for 1934 early in the second quarter of next year. The market has been very uneven since Spring, it was pointed out, and price advances varied widely. Since early Fall there has been some reaction and a good volume of low-price goods has been purchased for sale during the Spring of next year.

Improper Claims for Exemption of Processing Taxes

Commissioner of Internal Revenue Guy T. Helvering has issued a Nation-wide warning to all persons not to make improper claims for exempting of processing taxes on wheat, corn, or other commodities subject to tax under the Agricultural Adjustment Act. The penalty, upon conviction, for preparing or assisting in the preparation of a false or fraudulent return, affidavit, claim, or document in connection with any matter arising under the internal revenue laws, is a fine of not more than \$10,000, or imprisonment of not more than five years, or both.

Persons who sign affidavits to the effect that they are the producers of wheat, corn, or other commodities subject to the processing tax, when such is not the case, to evade payment of the processing tax are liable to prosecution. Actual producers who take wheat, corn, or other commodities subject to the processing tax to the mills or factories to be manufactured into flour, meal, or other products, and who endeavor to escape the processing tax by signing an affidavit that the product is for consumption by their own family, employees, or household, but who in fact sell or exchange it for groceries or other merchandise, are subject to prosecution. In such cases storekeepers who accept from the producer flour, meal, or other commodity with respect to which the processing tax has not been paid are subject to prosecution for conspiring with the producer to evade the processing tax.

It is the policy of the Bureau of Internal Revenue to take appropriate action in every case in which any violation of the internal revenue laws is brought to its attention. Every citizen should regard it as a patriotic duty to report to the Collector of Internal Revenue of his district any violation of the processing tax law that comes to his notice.

Insect infestation of certain food products is combatted by a new fumigating gas, said to be nonpoisonous, non-inflammable, odorless, colorless, and to affect neither taste nor appearance of foods.

Character is not made in a crisis—it is only exhibited.

GRAND RAPIDS PAPER BOX CO.

Manufacturers of SET UP and FOLDING PAPER BOXES
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HOTEL DEPARTMENT

Gathering Up Loose Threads In NRA Entanglement

Los Angeles, Des. 16—Seventy-five years ago the sleepy little pueblo of Los Angeles thrilled to the first touch of established communication with the incredibly distant Eastern world, when, what was known as the Butterfield stage coach rolled into the little community linking the Pacific Coast with the extreme Western terminus of a railroad running from St. Louis to another little burg known as Tipton, Missouri. The old line of stage coaches passed over many years ago, but interesting history hovers around such districts and communities as were in existence at that time, and it was through the kindly service of my "boy friend" Judge Hughes, of Seattle, that I am enabled to offer a brief review of a little trip we made over the old route, one day last week. It is no discredit to Butterfield and his stage line, that its service is no longer offered the public. The outbreak of the Civil War stopped the passage of the so-called "swift wagons," and the line was revived only a short time after that notable period. Then the completion of the first trans-continental railroad put an end forever to the days of trans-continental stage coaching. Valley Boulevard, well-known to all tourists from the East, follows almost exactly the line of the pioneer service. El Monte, thirteen miles out, was the first east-bound station. Then Spadra and the Chino Ranch, near the site of the bridge over the Santa Ana river just west of Corona. In Temescal Canyon, we found the walls of the old Temescal station still standing. There was another station, at Elsinore, known as Laguna Grande, but now a resort of great importance, well known to California visitors. Still farther on is Temecula, where we left the concrete road, and turned on to one of dirt construction to Warners. Riverside and San Diego counties have in past few years converted the old route of the stages from a narrow wandering trail into a straight, modern high-speed highway. It is not paved as yet, but the surface is smooth and it is a delightful change from boulevard driving. At the very site of what was Berman's Station, a CCC camp is now established and the old depot is used as a "pay-off" station. Oak Grove, fourteen miles further on, is the best preserved of all the Butterfield stations. Its sturdy adobe walls sheathed with wood, nestling under huge oak trees, a rarity in California, defy the passage of the years. It is 138 years since the August day when Father Mariner, Spanish priest, first white man to see the Warner Ranch, explored the valley by that name. Not much change has come to the mountain-rimmed valley since that long-ago day. True, he found no such pleasant accommodations as await the modern traveller at Warner Hot Springs, but the rolling meadows and wooded mountains of Warner Valley hold unchanged the vistas that Father Mariner saw. The stage coach passengers who came in to Warners, after 1000 miles of desert desolation, heat and glare, found these green meadows, the great trees and the abundant springs like a veritable bit of paradise. Stopping over night at the Springs, the next morning we passed on to an old stage station, some six miles further east, where we turned to the South, some sixteen miles, to San Felipe, but found not a trace of the old station. Then Vallecitos, thirty-four miles further on, where is another interesting spot. Here we were advised that it required a transition from driving joy to real hard work, whereat we decided to retrace our steps to the City of the Angels. Back at Warner Hot Springs for luncheon, we headed regretfully for home. Speeding along at a pace that covered in an hour

almost a day's travel for the old stage coach, now covered by modern busses with radios' service of every description, the final touch of contrast between modern transportation and that of the old transcontinental line. But we enjoyed the trip, the unapproachable weather, the desert flowers, arriving to look over the evening papers bearing the tidings that Michigan was enjoying a special type of winter weather never before recorded by the weather bureau.

Last week there was opened up another link of the Roosevelt Turnpike, ultimately destined to extend from Nome, Alaska, to Buenos Aires, South America. It is now almost continuous from the Canadian line to the Mexican border, a distance of 1,300 miles. Paved roads, as is well known, are by no means a novelty in California. In this one particular she can make a showing equal to the combined accomplishments of Michigan, Indiana, Illinois and Wisconsin, but this particular highway was constructed because of its scenic attraction alone. Its use will be limited to such traffic as does not savor of commercialism. It is an offering to the visitor in keeping with its former provisions for the dispensation of "unusual" weather.

Now there are rumors in the air to the effect that the "hot dog" purveyors are contemplating a national organization. Consequently it is safe to presume that at no far distant day this industry will be discovered by the "blenders" of industrial organizations of every description. A melding of the hot dog and hamburger elements of the Nation would be a warm proposition, if full rations of mustard were permitted.

When California hotel men suffered the legislature to put over the so-called "gratuities bill," they evidently did not know about the Ethiopian in the woodpile. It looked like a simple effort to standardize the giving and acceptance of tips—but it didn't work out according to advance predictions, and at the time of the passage of the act they didn't have close tab on the legislature, as we have in Michigan. The giving and acceptance of tips is a very bad practice under almost any circumstances, and hotel men ought to be glad to get away from it. But in the California instance somebody discovered that certain hotel operators were farming out the tipping privilege for a consideration—and a considerable one at that. It seems some solon had been inveigled by a pretty girl at the check stand to give up a quarter and became wise to the fact thereafter, that the fair one did not put it in her stocking, but turned it over to the landlord. He got sore about it and now if there is any division of said gratuities between employer and employee, it must be announced by conspicuous placards.

A writer in a hotel publication says that the drug store came into the field in the eating game because the hotel man didn't think the sandwich trade was of sufficient importance to even go to the trouble of supplying a tasty article. Consequently the enterprising druggist saw the point and nailed the opportunity. There are still a few "legitimate" caterers who mix up a decoction of veal scraps, chicken skins and mayonnaise, which they foist on the public for chicken sandwiches, but while the drug store offerings may be somewhat abbreviated, they run truer to form, and patrons consider them, at least, reminiscent.

Theodore W. Ryan, operator of hotels in Detroit and Pontiac, has taken under his wing Hotel Auburn in the latter city, and has placed Mrs. Mary A. Curtis in charge as manager. The Auburn was formerly operated by the

Detroit Trust Company. Mrs. T. C. Skeels, of Hotel Roosevelt, at Pontiac, will have general supervision of both establishments. In addition to the houses above mentioned, Mr. Ryan operates Hotel Roosevelt, Detroit; Hotel Fordson, in Dearborn and the Romeo Hotel, at Romeo.

Last week there was a meeting at Detroit of prominent hotel operators from all over the Nation who are endeavoring to gather up the loose threads in the entanglement caused by the NRA effort in adjusting hotel operation to meet the requirements of the hotel contingent. It was a committee called by Thomas D. Green, president of the American Hotel Association. Instead of "slamming" at the efforts of Gen. Hugh S. Johnson, to establish something tangible to meet the requirements of all classes of hotels, this committee will go into the matter deeply and try to clarify the situation so that they can come as near meeting the legal requirements as possible and will then lay the whole matter before the General Recovery Administrator who, no doubt, will meet them in a constructive way and try to iron out their difficulties. Hotel men all over the country have many problems to face which seem to have "come to a head" all at once. First, there is the general one of operating a hotel under old established usages, with the element of profit eliminated. The hotel business in the past four years, has been entirely revolutionized. The chief trouble, as we all know, has been the general cessation of business proper. The commercial trade, which for decades was the principal source of profit for the hotelier, is now at a negligible point in the ebb of affairs, and one would be a good guesser if he could make a verifiable prediction as to what the future will bring forth. It is a very easy thing to say that with the return of prosperity the commercial traveler will return to his beat. But will he? Many changes have occurred which must be taken into consideration. The smaller, or interior hotels years ago began to discover a cessation of this class of business through the introduction of the automobile, which enabled the traveling man to make more towns each day and in many instances to return to his home nearly every evening of the week. The representative handling large lines and many sample trunks had already eliminated the small town business by establishing himself in some commercial center and paying the expenses of his customers, from the smaller towns, so they might come to him rather than he to them. Now comes the NRA which in ordinary affairs is a problem, but in the hotel game, a complicated enigma. Various hotels, under varying

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and
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conditions, have become used to handling their activities in various ways, and it is going to leave them in a sort of dilemma, no matter how the Administrator may finally decide what to do. Now, on top of all this comes the liquor question. Not all hotels were selling liquor in the pre-prohibition days, but most of them were interested one way or another. In the State of Pennsylvania, there were no independent saloons. All liquors were dispensed through the medium of the hotel man, and while there were some pretty poor hotels dispensing beverages, it was the law, and no one seemed anxious to change the problem. Out of this conference at Detroit I am sure something will be forthcoming and I have every faith in the ability of Gen. Johnson to meet the situation squarely, with as little embarrassment as possible for the hotel industry.

Unless Uncle Sam adopts a liberal process in handling the liquor revenues there is every reason to believe the bootleg element will continue to wax fat. A revenue tax of \$2.60 per gallon on whisky, as proposed by some authorities, is absolutely silly. The prosperity which was to follow the re-introduction of beer was entirely eliminated when the government placed a tax of \$5 per barrel on that commodity. I do not claim to know it all, but out here in California where many people had high hopes that prosperity would return with the beer keg, I do not know of a single instance where the poor retailer did not sicken of his job and, in a majority of cases, give up the ghost. The old charge of \$1.10 on whisky is probably all the traffic will bear. This will enable the retailer to sell to such as want it at a price that will discourage the moonshiner and bootlegger. Regulation of the conduct of the sellers is the thing that requires the real brain test.

Frank S. Verbeck.

FROM SNOW TO SUNSHINE

(Continued from page 6)

Watervliet Record, and administration leader in the Michigan Senate. Though we separated there we were together again for the evening and night at a tourist home at Cartersville—the only one we patronized on the trip and the only place where we saw any active tourist movement. Perhaps this is occasioned by the fact that we are three weeks earlier than ever before.

It is always a pleasure to meet home folks, even if they be strangers and as far distant as between the middle and Southern Michigan fruit belts. Which reminds me that by this time we had reached the "cotton belt" and on the following day, driving to Valdosta, Ga., we saw cotton in about every stage of progress, picking in the fields, being hauled loose in trucks, large bales and pressed bales, cotton mills in operation, evidences of activity and prosperity. Georgia has never gone through the intoxicating exhilaration of a "boom," nor suffered the devastating relapse accompanying after effects. At Valdosta we stopped at the Hotel Patterson, a good place to stay if you are passing that way.

From Valdosta we proceeded to our next objective, Orlando, Florida, the "City Beautiful," in the conceit of its people—and they are justified in their opinion. Being unable to conveniently sooner dispose of a three-day crop of whiskers, I drove near a hundred miles to Leesburg, Fla., where, after careful observation I discovered a barber pole on the right hand side of the street with an open parking place—the only one I saw in the city—right in front and which I immediately occupied. While undergoing the ministrations of this Southern knight of the razor I saw a couple of men stop at the side of our car, evidently halted by the Michigan license plate thereon, and, after a few minutes conversation with the lady therein, I heard one inquire, "Are you Mrs. Royal? Why, I know

your sons and son-in-law." He remained until I was relieved of that disagreeable sensation accompanying a neglected beard—likewise the price thereof—and I found it to be an old time acquaintance, Alden Barron, of Fennville, where this writer and associates formerly conducted a newspaper, with Rex R. Royal and Ivan C. Lewis successively in charge.

Mr. Barron, long in charge of the Fennville Fruit Exchange, spoke to me about some articles which I had contributed in previous years for the Michigan Tradesman and requested that I write some follow-ups on the theme of the alphabetical efforts toward National recovery, particularly as it was affecting this section. I shall try to do that when I have become more acquainted with and better informed upon the matter. So far my observation and information is confined to the fact that large numbers of men, both white and black, are being employed on CWA projects at a higher wage, even though they work but thirty or forty hours a week, than they have enjoyed in many, many months. I have found just four men, in my numerous inquiries, wholly outspoken against the undertakings. Two of them were industrialists in Georgia, who complained that "paying men \$12 a week will raise hell with our affairs." Another was a large grove owner and citrus fruit operator in Florida, who said that he could not keep workers with this Federal competition and the other is a big shot politician of a previous regime, who thinks that "to pay a nigger more than 75 cents to \$1 a day will spoil him for the balance of his life." This man is not of Southern birth, but a "carpet-bagger" who has profited largely in the South by his political and financial acumen.

That sentiment, to my mind, is a sad indictment of those who hold it, no matter from where they come or where they live. To-day we drove through the "quarters," that sector of this little city where the colored portion of the population is segregated. It has its own schools and churches, its own business concerns, although the colored patronize the business places of the whites, except hotels, eating houses and barber shops; but their section is inexpressively squalid; tumbling down and unpainted buildings predominating. To us some of them did not seem to be living as human beings, but simply existing as might denizens of the jungle. Fortunately, they need have little thought for the distress and rigors of a Northern winter. A little bonfire in a yard or a few sticks of the abundant pitch pine in an open hearth saves them from what little chill the season entails in this climate. It may be said to the credit of the white people that, notwithstanding their own straightened circumstances, they are thoughtful of the needs of those whose habitat is "the quarters." And in our experience here we have found among the teachers and preachers of the race numerous men and women of intelligence.

As I write, seated on an open porch, with a temperature of 72 in the shade, at 5 p.m., three large trucks pass, bringing in workers from the various nearby CWA projects. Probably twenty-five men in each truck, two trucks conveying colored men and one truck white men. All of the projects which I observed en route and the few which I have seen here are of the practical sort; effecting an investment of Federal funds in permanent improvements, while giving employment to many; distributing wages, rather than dole and instilling a new self-respect in those who have suffered penury and distress from no fault of their own.

And this is my conception of the New Deal—that millions shall be preserved and protected from privations like those of last winter, while looking forward to a more equitable division of necessities and comforts among our people; that division for which our fathers declared—equal rights in life,

liberty and the pursuit of happiness.

Pardon me the digression and we will return to the journey onward to Orlando and another of the happy incidents of the trip. Just as we entered the gates of the city our car developed a peculiar noise, indicating a break or abrasion in the wiring system. Naturally my immediate urge was a garage, which we located well down in the center of the city—a very busy, traffic-jammed place. After several attempts and some minutes of time I was able to drive across the street and reach the sidewalk at the entrance of the garage. As we did a man appeared at the side of our car and stopped to await our passing. Though considerably "fussed" by the experience I could not mistake the stride, the manner, the appearance of a lifelong friend, the chum of my boyhood—Fred Shirts, who is spending another winter in Orlando and who fairly clasped us to his bosom (this is in the plural) and, with his wife, took us to their home for dinner and, late in the evening, to our hotel, the Ft. Gatlin. We record that as another fortuitous circumstance of our journey. The final one was, that within fifteen minutes after arriving at our destination we were happily located within a short block of the "Circle"—center of activities, as is "the square" in most Southern cities.

And now, as Uncle Wiggily would say, if you are not wearied by this I will tell you next week why this little city will continue "dry," regardless of what other towns or states may do.

Harry M. Royal.

Nearly Forced Into Economic Serfdom

Six months of useless and dangerous folly during which the greatest industry in the country was nearly forced into economic serfdom ended last Wednesday night when it was announced in Washington that the A. A. A. no longer had supervision of the grocery codes, these having been turned over to the N. R. A. by a blanket order of the President. Thus ended a period in which every form of tactics, intimidation, bulldozing, sarcasm and any other means were used by officials of the A. A. A. to force the grocery trade into its way of thinking. That the industry would in time have faced bankruptcy if the A. A. A. had continued its control may seem a sweeping statement, but it can be justified.

The A. A. A. has made some fundamental errors in its attempt to manage the grocery industry. In the first place it was fooling with an industry which it was not in turn subsidizing as in the case of agriculture. When the A. A. A. makes a fool decision in agricultural matters it can point to the subsidized groups who are enjoying some measure of success. This was not so in the grocery industry, which unfortunately has to live and die by the profit it makes or doesn't. Dr. Howe, for instance, with his insistent demand that the differential between farm and consumer prices be shrunk, did not come forward with any plan by which the money taken out of the grocery industry was to be replaced by anything better than air. This gentleman with his many demands not only made trouble for the grocery industry, and aroused the consumers of the country uselessly against all mercantile interests, but offered no solution for any of the problems that he put forward.

Secretary Tugwell, for instance, who has been harping of the need for re-

vision of the Food and Drugs Act forgot that the country is still a democracy (at least in theory) and tried by a series of repressive moves (aided by that ardent publicist Howe) to force into the food codes all his pet theories on food and drug administration. That he was assuming a dictatorial attitude he did not seem to realize. Nor did he realize that in time this very attitude will do more to defeat his pet child, the Tugwell bill, than any other factor in the situation. Secretary Wallace in spite of his recent fine exposition of Christian doctrine in which he so ably scored the development of individualist economics against the trend of Christianity forgot his neighbor the grocer to the extent that he rather coldly told the grocery trade group visiting with him last week that they might as well withdraw their codes for all the use they were to the A. A. A.

The A. A. A. will have to live down its first great failure, its manhandling of the grocery situation that has turned a whole industry against it.

There are many in the grocery industry who still query how in the devil the industry got under the A. A. A. in the first place. They might ask Gordon C. Corbaley and Charles J. Brand that question.

The N. R. A. with the subtle help of A. D. Whiteside will soon do the job. The maser code, a few days ago got a thorough renovating at the hands of Mr. Whiteside and the code committee. Gone now is the provision that requires that the Tugwell grading and other ideas be included in the master code, that the Secretary of Agriculture be empowered to inspect books at any and all times and that the Secretary will be able to hire and fire members of the administrative committee in the same fashion as he treated the Food Advisory Council.

Taken to the Cleaners

On the whole it is thorough renovation and the country will be the better for it.

Now for the Tugwell bill—This bill had some chance of passing up to a short time ago. The grocery trade was willing to come forward for the most part and with some revisions and with an assurance, that a food bill for foods alone be included, would have gone along with the Administration. Now the feeling is universal that the Tugwell influence must be combatted under any and all circumstances. There was some hope in the grocery trade early this week that Mr. Tugwell would resign his position in the Administration that the agricultural gang are wise in yet to come.

The hearings Thursday and Friday in Washington were merely the preliminary bouts in this knockdown and drag out fight. It must be appreciated that the agricultural gang are wise in the ways of publicity. They will use all of the devices possible to get their points across. By doing this they will also do a fairly good job of plastering the food, drug, cosmetics and advertising industries of the country, innocent and otherwise, with mud. Another dangerous situation will arise in Wash-

(Continued on page 24)

DRUGS

Michigan Board of Pharmacy
 President—Earl Durham, Corunna.
 Vice-President—M. N. Henry, Lowell
 Other members of the Board—Norman Weess, Ewart; Frank T. Gillespie, St. Joseph; Victor C. Piaskowski, Detroit.
 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.

Officers elected at the Jackson Convention of the M. S. P. A.
 President—Duncan Weaver, Fennville.
 First Vice-President—Paul Gibson, Ann Arbor.
 Second Vice-President—J. E. Mahar, Pontiac.
 Treasurer—Wm. H. Johnson, Kalamazoo.
 Secretary—R. A. Turrel, Crosswell.
 Executive Committee—A. A. Sprague, Ithaca; Leo J. LaCroix, Detroit; J. M. Ciechanowsky, Detroit; M. N. Henry, Lowell; Benj. Peck, Kalamazoo; J. E. Mahar, Pontiac.

Christmas Message From President Weaver

To My Fellow Druggists of Michigan:

Fennville, Dec. 20—The holiday season has come again to us and we can recount the blessings of another year. Yes, in some respects it has been one fraught with disappointments and in some cases, disaster, but still there is the hope for a new and a better day, and I believe we are on the up-grade for better times.

We as druggists need to look for that spirit this year which was greatly and clearly exemplified in Bethlehem many, many years ago, and with that spirit in our daily lives, we are bound to live over and up to better times.

I wish it were possible to call on each of you this year, but that is impossible, I know. I trust that my Christmas message will reach you, and I want you to know that I wish it were in person, instead of in writing, this year more than others, for we need each other more this time than many years we have gone through.

"The Spirit of Christmas is the Hope of the World" is my message to you.

Yours for a real Christmas this year, and a Most Happy 1934.

Duncan Weaver,
 President M. S. P. A.

Ridiculous Features of the Tugwell Bill

In these days when every effort is being made to bring about business recovery under the NRA and put people back to work, there is a certain group of paid workers down at Washington using the facilities of Government machinery to gain support for a bill that will actually, if enacted, put thousands of people out of work and do irreparable injury to business—your business not excepted.

The measure I refer to is the Tugwell bill, aimed directly at the Food, Drug and Cosmetic industries but a threat to the entire business of advertising as well. It is a measure that would deprive people of certain rights which they now have under the Constitution, a measure, gentlemen, that if enacted by Congress would give autocratic powers to a bureau to stop

the publication of advertising in your paper.

I'll tell you how ridiculous this Tugwell bill is, and I am quoting J. C. Clark, Chief of the Chicago District of the United States Food and Drug Department who, with other agents of the Food and Drug Administration, are running around making campaign speeches for Professor Tugwell's bill.

Mr. Clark appeared before a convention in this city last week and, according to the New York Times, he said that under the Tugwell bill "Lipstick, face powders and other cosmetics may be required to have vitamin content." Mr. Clark may not have realized it at the time but I think he has let the cat out of the bag with reference to the Tugwell bill.

He is perfectly right—this bill would give the administration power to gratify any whimsy, even that of putting vitamins in lipsticks.

But, the real threat in this bill is that it gives to the same bureaucrat the right to send a manufacturer to prison if he does not happen to like his advertising copy.

It actually does that, gentlemen. Under the Tugwell bill a handful of office-holders in the Department of Agriculture would be empowered practically to make their own food and drug laws, acting as detectives, prosecuting attorney, judge and jury—all rolled into one; and from their decision there would be no appeal.

Mr. Tugwell, of course, says that the powers would not be abused; but why give such sweeping powers to any bureau?

There is no question that all reputable manufacturers and advertisers are in favor of clean advertising copy and pure foods and drugs.

Under the Tugwell bill, however, it will not be possible for a copywriter to produce a piece of copy that will justify the expense of running it as an advertisement. For no one is going to run the risk of having his copy unfairly construed by a bureau admittedly opposed to advertising. I want to give you an example of the type of advertising copy that will be possible under the Tugwell bill. Listen to this:

"We think our medicine is good. There may be other better brands, but at least ours is as good as the average. "Several people have taken it and have not died—yet.

"Thousands of physicians have prescribed it, and millions of the lay public continue to take it for certain disorders but we dare not tell you what they are. Pay your doctor \$2.00 and he will probably prescribe it for your next headache—there, that slipped out and we weren't supposed to have mentioned it, but now that we have done so, we must tell you that it won't cure your headache. It only acts on your mind, or something, and you will still have the headache after you think it has gone."

Professor Tugwell is generally opposed to advertising. He believes that nine-tenths of all sales effort (and this includes advertising, of course) is an economic waste.

Professor Tugwell is a new-day theorist but he is a member of the "Brain Trust." Isn't there a marked contrast between this man's views regarding ad-

vertising and those of General Johnson who is using advertising of all kinds in the National Recovery program?

I would never for one moment question Professor Tugwell's sincerity but I should like to quote a paragraph from a recent statement published under his signature:

"There are more than 60,000 drug stores alone in the United States, the proprietors of some of which are likely to sit down a few moments before their local papers go to press and dash off an intriguing advertisement for a new diabetes cure (there is no such thing) they have just placed on their shelves and which they will be glad to pass on to their customers at \$12 a bottle."

Have any of you gentlemen ever known of a case of a druggist running to your paper with copy to advertise a \$12 diabetes cure?

You gentlemen know that there are laws to-day controlling the manufacture and sale of food and drugs. In no other instance is the public so well-protected under existing laws as in

food and drugs. Under these protective agencies of existing laws the Nation's health has steadily improved, and while there are bad practices and "fake remedies" there are none which cannot be prevented by present-day laws.

Professor Tugwell in his messages to newspapers and magazines, and in his exhibit here, at the World's Fair and in Washington is dramatizing the so-called "Chamber of Horrors" of "bad examples" which are supposed to be killing a large percentage of our population. This, of course, is a device to win the support of the public.

As a matter of fact, many of these so-called "bad examples" have been put out of business by existing laws. Or they have been brought under the law by conforming to its provisions. In some cases these products are still sold because of the Food Administration's faulty legal procedure against them in the courts.

In addition to the Pure Food and Drug laws, the Postal laws, regulations of the Federal Trade Act and the NRA

WE WISH YOU A
Merry Christmas
 AND THANK YOU FOR YOUR
 LOYAL SUPPORT OF OUR
 PRODUCTS.

PUTNAM FACTORY

NATIONAL CANDY CO., INC.

GRAND RAPIDS, MICH.

This is a good, old-fashioned custom,
 This wishing Christmas cheer,
 And sending friendly greetings
 At the dawning of the year;
 And we hope the custom lingers
 Like the friendship, old and true,
 Which prompts the good old-fashioned
 wish, that we are sending you.

**MERRY CHRISTMAS
 AND HAPPY NEW YEAR!**

60 years at your service.

Hazeltine & Perkins Drug Co.
 Grand Rapids
 Michigan

GROCERY PRICE CURRENT

The following list of foods and grocer's sundries is listed upon base prices, not intended as a guide for the buyer. Each week we list items advancing and declining upon the market. By comparing the base price on these items with the base price the week before, it shows the cash advance or decline in the market. This permits the merchant to take advantage of market advances, upon items thus affected, that he has in stock. By so doing he will save much each year. The Michigan Tradesman is read over a broad territory, therefore it would be impossible for it to quote prices to act as a buying guide for everyone. A careful merchant watches the market and takes advantage from it.

ADVANCED

DECLINED

Tuna Fish
Campbell Pork & Beans

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, 12-31 oz., doz.	1 70
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BAKING POWDERS

Royal, 2 oz., doz.	80
Royal, 6 oz., doz.	2 00
Royal, 12 oz., doz.	3 85
Royal, 5 lbs., doz.	20 00



BREAKFAST FOODS

Kellogg's Brands

Corn Flakes, No. 136	2 90
Corn Flakes, No. 124	2 90
Pep, No. 224	2 20
Pep No. 250	1 05
Krumbles, No. 412	1 40
Bran Flakes, No. 624	1 90
Bran Flakes, No. 650	35
Rice Krispies, 6 oz.	2 25
Rice Krispies, 1 oz.	1 10
All Bran, 16 oz.	2 30
All Bran, 10 oz.	2 75
All Bran, 3/4 oz.	1 10
Kaffe Hag, 6 1-lb. cans	2 57
Whole Wheat Fla., 24s	2 20
Whole Wheat Bis., 24s	2 50

Post Brands

Grapenut Flakes, 24s	2 00
Grape-Nuts, 24s	3 90
Grape-Nuts, 50s	1 50
Instant Postum, No. 8	5 40
Instant Postum, No. 10	4 50
Postum Cereal, No. 0	2 25
Post Toasties, 36s	2 90
Post Toasties, 24s	2 90
Post Bran, PBF 24	2 95
Post Bran, PBF 36	2 95
Sanka 6-1 lb.	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	6 75
Warehouse	6 25
Rose	3 95
Winner, 5 sewed	5 50
Top Notch	4 25

BRUSHES

Scrub	
Solid Back, 3 in.	1 50
Solid Back, 1 in.	1 75
Pointed Ends	1 25

Stove

Shaker	1 80
No. 60	2 00
Peerless	2 60

Shoe

No. 4-0	2 25
No. 2-0	3 60

BUTTER COLOR

Hansen's, 4 oz. bottles	2 40
Hansen's, 2 oz. bottles	1 60

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	5 00

Blackberries

Pride of Michigan	2 55
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Cherries

Mich. red, No. 10	6 25
Pride of Mich., No. 2	2 60
Marcellus Red	2 10
Special Pie	1 35
Whole White	2 84

Gooseberries

No. 10	
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Pears

Pride of Mich. No. 2 1/2	2 25
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Black Raspberries

No. 2	2 60
Pride of Mich. No. 2	1 60

Red Raspberries

No. 2	2 25
No. 1	1 25
Marcellus, No. 2	1 70

Strawberries

No. 2	3 00
8 oz.	80
Marcellus, No. 2	1 45

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	1 95
Shrimp, 1 wet	1 50
Sard's, 1/4 Oil, k'less	3 35
Sardines, 1/4 Oil, k'less	3 35
Salmon, Red Alaska	2 25
Salmon, Med. Alaska	1 80
Salmon, Pink, Alaska	1 50
Sardines, Im. 1/4, ea.	6@11
Sardines, Cal.	1 00
Tuna, 1/2 Van Camps, doz.	1 75
Tuna, 1/4s, Van Camps, doz.	1 15
Tuna, 1s, Van Camps, doz.	3 45
Tuna, 1/2s, Chicken Sea, doz.	1 60

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., Sil.	1 40
Corn Beef Hash, doz.	1 90
Beefsteak & Onions, s.	2 70
Chili Con Car., 1s.	1 05
Deviled Ham, 1/4s	90
Deviled Ham, 1/2s	1 35
Potted Meat, 1/4 Libby	43
Potted Meat, 1/2 Libby	75
Potted Meat, 1/2 Qua.	70
Potted Ham, Gen. 1/4	1 35
Vienna Saus. No. 1/2	90
Vienna Sausage, Qua.	85

Baked Beans

Campbells 48s	2 30
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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. Sacc, 36s, cs.	1 75
No. 2 1/2 Size, doz.	1 00
No. 10. Sauce	4 00

Lima Beans

Little Quaker, No. 10	7 90
Baby, No. 2	1 60
Pride of Mich. No. 2	1 35
Marcellus, No. 10	6 50

Red Kidney Beans

No. 10	4 25
No. 2	90

String Beans

Choice, Whole, No. 2	1 60
Cut, No. 10	7 25
Cut, No. 2	1 35
Marcellus Cut, No. 10	6 00

Wax Beans

Choice, Whole, No. 2	1 60
Cut, No. 10	7 25
Cut, No. 2	1 35
Marcellus Cut, No. 10	5 50

Beets

Extra Small, No. 2	2 00
Hart Cut, No. 10	4 25
Hart Cut, No. 2	90
Marcel. Whole, No. 2 1/2	1 35
Hart Diced, No. 2	90

Carrots

Diced, No. 2	95
Diced, No. 10	4 20

Corn

Golden Ban., No. 2	1 35
Golden Ban., No. 10	10 00
Country Gen., No. 2	1 20
Marcellus, No. 2	1 10
Fancy Crosby, No. 2	1 35
Fancy Crosby, No. 10	6 50
Whole Grain, 6 Ban-tam No. 2	1 45

Peas

Little Dot, No. 2	2 15
Sifted E. June, No. 10	9 50
Sifted E. June, No. 2	1 75
Marcel., Sw. W No. 2	1 45
Marcel., E. June, No. 2	1 35
Marcel., E. Ju., No. 10	7 75

Pumpkin.

No. 10	4 75
No. 2 1/2	1 25
No. 2	92 1/2

Sauerkraut

No. 10	4 25
No. 2 1/2	
No. 2	

Spinach

No. 2 1/2	2 25
No. 2	1 80

Squash

Boston, No. 3	1 35
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Succotash

Golden Bantam, No. 2	1 75
Hart, No. 2	1 55
Pride of Michigan	1 15

Tomatoes

No. 10	6 25
No. 2 1/2	2 10
No. 2	1 55
Pride of Mich., No. 2 1/2	1 35
Pride of Mich., No. 2	1 10

Tomato Juice

Hart, No. 10	
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CATSUP

Regal, 8 oz.	90
Regal, 14 oz.	1 23
Sniders, 8 oz.	1 30
Sniders, 14 oz.	1 85
Quaker, 8 oz.	1 12
Quaker, 14 oz.	1 35

CHILI SAUCE

Sniders, 8 oz.	1 65
Sniders, 14 oz.	2 25

OYSTER COCKTAIL

Sniders, 11 oz.	2 00
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CHEESE

Roquefort	80
Wisconsin Daisy	14
Wisconsin Twin	13 1/2
New York June	23
Sap Sago	48
Brick	17
Michigan Flats	12 1/2
Michigan Daisies	13
Wisconsin Longhorn	14
Imported Leyden	19
1 lb. Limberger	28
Imported Swiss	60
Kraft, Pimento Loaf	22
Kraft, American Loaf	20
Kraft, Brick Loaf	20
Kraft, Swiss Loaf	26
Kraft, Old End. oaf	32
Kraft, Pimento, 1/2 lb.	1 60
Kraft, American, 1/2 lb.	1 50
Kraft, Brick, 1/2 lb.	1 50
Kraft, Limbur., 1/2 lb.	1 30

Note that imported items are advancing due to the present dollar.

CHEWING GUM

Adams Black Jack	60
Adams Dentyne	65
Beaman's Pepsin	65
Beechnut Pappermint	65
Doublemint	65
Peppermint, Wrigleys	65
Spearmint, Wrigleys	65
Juicy Fruit	65
Wrigley's P-K	65
Teaberry	65

CHOCOLATE

Baker, Prem., 6 lb. 1/2	2 50
Baker, Pre., 6 lb. 3 oz. 2	60

CIGARS

Hemt, Champions	40 00
Webster Plaza	75 00
Webster Golden Wed.	75 00
Websterettes	38 50
Cincos	38 50
Garcia Grand Bables	40 00
Bradstreets	38 50
Odins	40 00
R G Dun Boquet	75 00
Perfect Garcia Subl.	95 00
Budwiser	20 00
Hampton Arms Jun'r	33 00
Rancho Corono	31 50
Kenway	20 00

CLOTHES LINE

Riverside, 50 ft.	2 20
Cupples Cord	2 90

COFFEE ROASTED

Lee & Cady

1 lb. Package	
Arrow Brand	21
Boston Breakfast	23
Breakfast Cup	21
Competition	15 1/2
J. V.	19
Majestic	29
Morton House	30 1/2
Nedrow	26
Quaker, in cartons	21
Quaker, in glass jars	25

McLaughlin's Kept-Fresh



Coffee Extracts

M. Y., per 100	12
Frank's 50 pkgs.	4 25
Hummel's 50, 1 lb.	10 1/2

CONDENSED MILK

Eagle, 2 oz., per case	4 60
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CONFECTIONERY

Stick Candy

Pails	
Pure Sugar Sticks-600c	
Big Stick, 28 lb. case	
Horehound Stick, 120s	

Mixed Candy

Kindergarten	
Leader	
French Creams	
Paris Creams	
Jupiter	
Fancy Mixture	

Fancy Chocolate

5 lb. boxes	
Bittersweets, Ass'ted	
Nibble Sticks	
Chocolate Nut Rolls	
Lady Vernon	
Golden Klondikes	

Gum Drops

Cases	
Jelly Strings	
Tip Top Jellies	
Orange Slices	

Lozenges

Pails	
A. A. Pep. Lozenges	
A. A. Pink Lozenges	
A. A. Choc. Lozenges	
Motto Hearts	
Malted Milk Lozenges	

Hard Goods

Pails	
Lemon Drops	
O. F. Horehound Drops	
Anise Squares	
Peanut Squares	

Cough Drops

Bxs.	
Smith Bros.	1 45
Luden's	1 45
Vick's, 40/10c	2 40

Specialties

Italian Bon Bons	
Banquet Cream Mints	
Handy Packages, 12-10c	80

COUPON BOOKS

Currents PACKAGES, 11 oz. ----- 14 Dates Imperial, 12s, pitted... 1 90 Imperial, 12s, regular... 1 60 Imperial 12s, 2 lb. 2 25 Imperial 12s, 1 lb. 1 75 Figs Calif., 24-83, case... 1 70 Peaches Evap. Choice 11½ Peel Lemon, Dromdary, 4 oz., doz. 1 10 Orange, Dromdary, 4 oz., dozen 1 10 Citron, Dromdary, 4 oz., dozen 1 10 Raisins Seeded, bulk 6½ Thompson's S'dless blk. 6½ Quaker s'dless blk. 7½ 15 oz. 7½ Quaker Seeded, 15 oz. 7½ California Prunes 90@100, 25 lb. boxes @07 80@ 90, 25 lb. boxes @07½ 70@ 80, 25 lb. boxes @07½ 60@ 70, 25 lb. boxes @08½ 50@ 60, 25 lb. boxes @08½ 40@ 50, 25 lb. boxes @09½ 30@ 40, 25 lb. boxes @10 20@ 30, 25 lb. boxes @13 18@ 24, 25 lb. boxes @15½ Hominy Pearl, 100 lb. sacks... 3 50 Bulk Goods Elb. Macaroni, 20 lb. bx. 1 25 Egg Noodle, 10 lb. box 1 25 Pearl Barley 0000 7 00 Barley Grits 5 00 Chester 4 50 Lentils Chili 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. EVAPORATED MILK Quaker, Tall, 10½ oz. 2 85 Quaker, Baby, 4 doz. 1 43 Quaker, Gallon, ½ dz. 2 85 Carnation, Tall, 4 doz. 2 95 Carnation, Baby, 4 dz. 1 48 Oatman's D'dee, Tall 2 95 Oatman's D'dee, Baby 1 48 Pet, Tall 2 95 Pet, Baby, 4 dozen... 1 45 Borden's, Tall, 4 doz. 2 95 Borden's, Baby, 4 doz. 1 48 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 78 Presto White Lip, 2 gro. carton 83 GELATINE Jell-o, 3 doz. 2 35 Minute, 3 doz. 4 05 Plymouth, White 1 55 Fleisert, 3 doz. 1 40 HONEY Carroll's No. 5, per dz. 4 85 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 ½ Pint Tall, per doz. 25 JUNKET GOODS Junket Powder 1 20 Junket Tablets 1 35 Junket Food Colors... 1 60 MARGARINE Wilson & Co.'s Brands Oleo Nut 08½ MATCHES Diamond, No. 5, 144... 6 50 Searchlight, 144 box. 6 50 Crescent, 144 5 90 Diamond, No. 0 5 10 Safety Matches Red Top, 5 gross case 5 25 Signal Light, 5 gro. cs 5 25 MUELLER'S PRODUCTS Macaroni, 9 oz. 2 10 Spaghettini, 9 oz. 2 10 Elbow Macaroni, 9 oz. 2 10 Egg Noodles, 6 oz. 2 10 Egg Vermicelli, 6 oz. 2 10 Egg Alphabets, 6 oz. 2 10 Cooked Spaghetti, 24c, 17 oz. 2 20 NUTS Whole Almonds, Peerless 15½ Brazil, large 14½ Fancy Mixed 15 Filberts, Naples 20 Peanuts, Vir. Roasted 7 Peanuts, Jumbo 8½ Pecans, 3, star 25 Pecans, Jumbo 40 Pecans, Mammoth 50 Walnuts, Cal. 14@20 Hickory 07 Salted Peanuts Fancy, No. 1 08½ 12-1 lb. Cellophane case 1 25 Shelled Almonds 39 Peanuts, Spanish, 125 lb. bags 7½ Filberts 32 Pecans, salted 45 Walnut, California 48 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, Stuffed, doz. 1 15 8 oz. Jar, Stuffed, doz. 2 25 10 oz. Jar, Stuffed, doz. 2 65 1 Gal. Jugs, Stuffed, dz. 1 55 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 Banner, 6 oz., doz. 90 Banner, quarts, doz. 2 10 Paw Paw, quarts, doz. 2 80 Dill Pickles Gal., 40 to Tin, doz. 8 15 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 Cob, 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 & Hef. 10 Good Steers & Hef. 09 Med. Steers & Hef. 08 Com. Steers & Hef. 07 Veal Top 08½ Good 07 Medium 06 Lamb Spring Lamb 12 Good 11 Medium 10 Poor 03 Mutton Good 04½ Medium 03 Poor 02 Pork Loins 09½ Butts 08 Shoulders 06 Spareribs 06 Neck bones 03 Trimmings 06 PROVISIONS Barreled Pork Clear Back, 16 00@18 00 Short Cut, Clear 12 00 Dry Salt Meats D S Belles, 18-29@18-10-08 Lard Pure in tierces 6 60 lb. tubs advance ¼ 50 lb. tubs advance ¼ 20 lb. pails advance ¼ 10 lb. pails advance ¼ 5 lb. pails advance 1 3 lb. pails advance 1 Compound, tierces 7 Compound, tubs 7½ Sausages Bologna 10 Liver 13 Frankfort 12 Pork 15 Tongue, Jellied 13 Headcheese 13 Smoked Meats Hams, Cert., 14-16 lb. 13½ Hams, Cert., Skinned 16-18 lb. @13 Ham, dried beef Knuckles @22 California Hams @09 Picnic Boiled Hams @16 Boiled Hams @21 Minced Hams @10 Bacon, 4/6 Cert. @15 Beef Boneless rump @19 00 Liver Beef 10 Calf 35 Pork 05 RICE Fancy Blue Rose 4 85 Fancy Head 5 75 RUSKS Postma Biscuit Co. 18 rolls, per case 2 10 12 rolls, per case 1 39 12 cartons, per case 2 35 12 cartons, per case 1 57 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 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, doz. 1 30 Black Silk Paste, doz. 1 25 Enameline Paste, doz. 1 30 Enameline Liquid, doz. 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 30 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 28 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. 85 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 9 lb. bags, table 45 STARCH Corn Kingsford, 25 lbs. 2 38 Powd., bags

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.

Selection, Timing, Pricing for Spring

People are getting all set to live again. They are tired of skulking, and they are ready to be seen again in public and to be gay. That precious line of reasoning was delivered from the runway of the Styles Conference of the National Boot and Shoe Manufacturers Association. Sometimes the wisdom of a season can be packed into a paragraph.

There is a possibility and a probability of change in footwear for this next Spring and Summer—due to a change in the thinking and behavior of people. Depression cannot go on forever, and recovery of one sort or another is inevitable.

The American people are temperamental and fundamentally optimistic. They want an opportunity to be gay and to express it in new attire. Spring is the season of adventure and it expresses itself in the selection of apparel, as well as in life itself.

Many people buy cruise clothes, Palm Beach clothes, and sports clothes, without thought of participating in the events keyed to that attire. They get mental pleasure in playing a part. What is the public going to do with its new leisure? What shoes are they going to plan because of it?

It was quite fitting for a style show to precede National Seasonal Opening Week. It was a prelude to possibilities in fashion. It was exceedingly well done, and highly complimentary to its sponsors. It was perhaps the first style show on record where every shoe worn was "fit perfection."

The reason for that was the infinite pains taken in custom and semi-custom shoemaking in the month's work preparing for the show. Those who had an opportunity to get a close-up view of not only the models, but the shoes themselves, were convinced of the fact that fashion and fit must be harmonized.

New adventures into pattern-making and the blending of colors will necessitate more study—more effort—and more intelligent selection in the season to come.

Selecting a line of shoes simply because they please the buyer's eye will not be sufficient for this new season. The public in all its divisions shows more intelligence in its purchasing for fashion than ever before. A new appreciation of the supreme importance of right shoes for the right time is needed. In the selection of fashion footwear for the next Spring and Summer these questions will be asked: Are the goods wanted? Are they wanted at this time? Are the prices right? Selection, timing and pricing are the three important factors. Make no mistake about it. True fashion in footwear for the next season will be much more difficult than just picking a number here and there and hoping that it will click in the cash drawer later.

Walter Pitkin, in his study of "The Consumer," says:

"It is an axiom of economics that every sale takes place in the mind of the buyer. The act of signing on the dotted line or handing over cash for goods is an event in the life of personality; and it is determined by whatsoever happens to determine that personality at that particular time and place. Economists seem to assume, only too often, that the influences making or blocking a sale are normally nothing more than the thoughts, perceptions, memories, and cravings concerned with the commodity under consideration—or perhaps also some reaction toward the salesman himself. This is too narrow. The veteran salesman knows, often to his sorrow no less than to his delight, that absolutely anything may sway the prospective customer.

"It sounds silly to speak of consumers as displaying 'classic' and 'romantic' taste. Yet they do just this, and in a sense even more intensely than most literary critics have done. The ordinary person is, in this sense, a romantic through and through."

Another significant factor right down this same line of thinking . . . If there has been an over-production of standard, staple footwear in 1933, shoes will not be bought merely to fill shoe store shelves in 1934. Manufacturers, to get new shoes, will have to show new numbers. Perhaps that was the fundamental reason for the fashion show . . . a desire to make obsolete old types and to make opportunity for the introduction of new.

Economics and fashion go hand in hand up to a certain point; but it is logical to expect in the springtime a little more emphasis on fashion than economics.—Boot and Shoe Recorder.

Plan To Revive the State Association

Elaborate plans for the organization of a revived Michigan retail shoe association were completed at a recent meeting at the Hotel Olds, Lansing, attended by thirty salesmen. The meeting was called by the Detroit Retail Shoe Dealers Association, through Clyde K. Taylor, president, and Nathan Hack, secretary, but the organization will be state-wide.

The temporary committee to direct the re-organization of the Michigan association was elected by the Lansing group, with Clyde K. Taylor, of Stuart H. Rackham, Inc., as chairman. Taylor also appointed the following men to the committee: M. A. Mittelman, of Russek's, Detroit; E. T. Nunneley, of Mount Clemens; and O. R. Jenkins, acting secretary.

In addition, key men were appointed from every county to co-operate in contacting every dealer in the state for re-organization and membership.

The Grand Rapids meeting has been scheduled to coincide with the convention of the Kent County Shoe Merchants, and will be both convention and displays. An elaborate style show is planned for the three days, an event that has not been tried upon a large scale in this territory hitherto.

Thefts of gas are combatted through a new meter coupling housing and seal. Meters cannot be disconnected without breaking the seal nor be tilted without leaving a tell-tale signal.

Proceedings of the Grand Rapids Bankruptcy Court

(Continued from page 11)

Mr. and Mrs. Otto Heijl, Bear Lake	61.78
Mr. and Mrs. L. A. Herkelrath, Bear Lake	116.72
Louis Herkelrath, School Dist. No. 5	
Bear Lake	502.81
Noble Hill, Woodstock	573.51
Mrs. Effievm House, Manistee	108.62
Geo. W. Hull, Treas. School Dist. No. 2, Arcadia	41.80
Hans A. Wendel Ins. Acc., Onekama	1,710.20
Jos. L. Jones, Onekama	.33
Mr. and Mrs. Edward L. Kenny, Onekama	185.97
Len. Kline, Ev. Luth. Sun. Sch. Treas., Onekama	12.73
Arno, H. Knuth, Onekama	170.30
Mr. and Mrs. John L. Larson, Onekama	72.20
Peter H. Lass, Bear Lake	94.77
Peter H. Lass, Admr. of Peter O. Lass, Bear Lake	2.08
Louis Lingg, Bear Lake	76.92
E. L. Lunken, Harttsdale, N. Y.	54.72
Manistee Co. Banks Asso. C. E. Poy, Manistee	89.64
Manistee Co. Athletic Asso. Geo. W. Robinson, Sec.-Treasurer, Onekama	12.40
Mich. Junior School, F. L. Carrington, Rector, Onekama	202.04
Martin Miller, Treas. Sch. Dist. No. 2, Bear Lake	1,131.93
M. W. of A., Wm. Soller, Clerk, Onekama	8.36
Onekama Lodge No. 497, F. & A. M. Paul Alpers, Treas., Onekama	27.00
Onekama Commercial Club, Harold Sorenson, Treas., Onekama	41.22
O. H. S. Alumni Asso., Onekama	27.00
O. H. S. Band, Onekama	2.09
O. H. S. Literary Society, Onekama	11.08
O. H. S. Senior Class 1931, Onekama	
Leona Smith, Treas.	71.00
O. H. S. Sophomore Class 1931, Forest Smith, Treas., Onekama	1.72
O'Rourke, Fred, Treas., Arcadia	35.90
Fred O'Rourke, Treas., School Dist. No. 1, Arcadia	22.18
E. E. Owen, Onekama	112.06
E. E. Owen, Treas. St. Johns Chapel by the Lake, Onekama	107.32
Onekama Sch. Dist. No. 4, Ben Olsen, Treas., Onekama	715.72
Parent Teachers Asso., Thelma Smith, Treas., Onekama	4.42
Pierport Ladies Aid, Mrs. Fred Bradford, Treas., Bear Lake	9.53
Portage Chapter O. E. S., Russell J. Upton, Treas., Onekama	84.87
Portage Park Property Owners Asso., H. Swain, Treas., Onekama	88.04
Jos. G. Prosser, Pasadena, Calif.	31.50
Leslie A. Quale, Special, Onekama	126.08
L. A. Quale, Postal a/c, Onekama	300.00
Mr. and Mrs. Alfred Quidort, Onekama	49.04
R. N. of A. Mabel Schimek Rec., Onekama	54.55
E. L. Reeves, Chicago	16.74
Edith Schafer, Treas. Sch. Dist. No. 3, Bear Lake	229.98
Wm. J. Schimke, Bear Lake	7.09
Anna T. Schneidewendt, Onekama	125.24
Mrs. E. G. Sechler (dec'd)	70.84
A. D. Showalter & Son, Bear Lake	143.34
J. O. Showalter, Onekama	53.34
Mr. and Mrs. Darrell J. Smith, Onekama	20.42
M. E. Smith, Treas. Sch. Dist. No. 1, Onekama	1,497.54
T. M. Smith, Onekama	68.76
Mrs. Hannah Solomon, Onekama	8.62
Enie Sorenson, Onekama	192.21
Harold Sorenson, Onekama	125.20
H. E. Specht, Onekama	98.62
Mrs. Evelyn J. Spencer, Onekama	192.14
Rev. E. A. Storm, Onekama	.68
St. Jos. Church, Ladies, Mary E. Briske, Treas., Onekama	67.16
Trinity U. P. S. Eliz. Strauch, Treas., Onekama	11.25
Geo. O. Upton, Onekama	.77
Rev. J. Edson Utery, Onekama	8.49
Union Church Meetings, Laura M. Gray, Treas., Onekama	1.60
W. F. Wagoner, Bear Lake	13.20
Wander Inn, Miss C. B. Neeley, Onekama	3.00
Lillian M. Weide (dec'd)	243.55
R. V. Winberg, Con. Sun. Sch., Onekama	.62
R. F. Wendel, Onekama	16.67
Hans A. Wendel, Spec. Ac., Onekama	2.50
Hans A. Wendel, Onekama	116.62
W. H. M. Society, Onekama	33.09
Ernest Brandt, Onekama	211.15
Ed. Brandt, Onekama	55.00
Cloverleaf Nat'l Farm, Onekama	2.50

Danville, Harvey E., Onekama	500.00
Harold Hansen, Onekama	26.30
Ed. Johnson, Onekama	10.00
James H. Kelly, Onekama	11.06
Onekama School, 7th Grade, Onekama	1.75
O. H. S. Senior Class, Onekama	6.17
O. H. S. Senior Class '33, Onekama	5.65
O. H. S. Freshman Class, Onekama	2.82
O. H. S. Freshman Class, Onekama	.57
O. H. S. Sophomore Class, Onekama	3.54
Onekama Lodge No. 497 F. & A. M., Onekama	15.00
O. H. S. Senior Class '33, Onekama	8.83
Jos. G. Prosser, Onekama	40.97
Wm. P. Rhine, Onekama	50.00
A. F. Richmond, Onekama	50.00
Dr. A. F. or M. C. Richmond, Onekama	70.33
R. N. of A. Rec. O. Hendrickson, Onekama	27.33
Hannah Solomon and Sarah G. Baker, Onekama	40.00
Mrs. E. G. Sechler, Onekama	64.88
Jane Y. Sechler, Onekama	30.60
Edith Schafer, Treas., Onekama	530.45
Tri-Co. Asso. of R. N. of A.—O. Hendrickson, Onekama	11.89
Louis A. Wendel, Onekama	11.20
Hans A. Wendel, Sp. Fund., Onekama	16.50
Richard O. Wendel, Onekama	30.00
Blanche L. Wendel, Onekama	1,204.11
Richard O. Wendel, Onekama	165.00
Blanche L. Wendel, Onekama	350.00

December 4, 1933. On this day final meeting of creditors was held in the matter of Elton H. Simpson and George M. Lievseld, co-partners doing business as Muskegon Heights Memorial Works, bankrupt No. 5165. The trustee was present in person and represented by George D. Stribley, attorney. Certain creditors were present in person and by Grand Rapids Credit Men's Association. The trustee's final report and account was approved and allowed. Bills of attorney for bankrupt and attorney for trustee were considered and allowed. An order was made for the payment of administration expenses, preferred claims, a supplemental first dividend of 10 per cent. and final dividend of 15 1/2 per cent. to general creditors. No objections to the bankrupt's discharge. The meeting then adjourned without date and the files will be returned to the U. S. District Court.

In the matter of Richard M. Fruin, bankrupt No. 5173. The final meeting of creditors has been called for December 29, 1933 at 2 P. M. The trustee's final report will be approved at such meeting. There may be a dividend for creditors.

In the matter of Charles G. Porter, bankrupt No. 5064. The final meeting of creditors has been called for December 29, 1933, at 2 P. M. The trustee's final report will be approved at such meeting. There may be a dividend for creditors.

In the matter of Jay W. Brooks, bankrupt No. 5525. The first meeting of creditors has been called for January 3, 1934, at 10 A. M.

In the matter of William Mulder, individually and as Grand Rapids High Grade Fibre Carving Co., bankrupt No. 5523. The first meeting of creditors has been called for January 3, 1934, at 10 A. M.

In the matter of Hans A. Wendel and Richard F. Wendel, co-partners, doing business as Hans A. Wendel & Company, proprietors of the Bank of Onekama, a Private Banking House, bankrupt No. 5498. The first meeting of creditors has been called for January 2nd, 1934, at 2 P. M.

In the matter of Cedar Springs Creamery Company, bankrupt No. 5517. The first meeting of creditors has been called for January 2, 1934, at 10 A. M.

WHOLESALE SOLE LEATHER AND SHOE FINDINGS For REPAIR SHOP—SHOE STORE—DEPARTMENT STORE Distributors

Panco Rubber Taps and Heels—Joppa Leathers—Griffin Shoe Dressings and Polish—Steerhead Leathers—St. Louis Braid Co. Shoe Laces—Tioga Oak Leathers—Flickenstein Flexible Sole Leather—Rayon Products—Bends—Strips—Men's and Women's Cut Taps—Large Complete Stock—Prompt Shipments.

GRAND RAPIDS BELTING COMPANY

Established in 1904
40-50 Market Avenue Grand Rapids, Michigan

OUT AROUND

(Continued from page 9)

This, then, is the lesson and the inspiration—so to turn all material struggles and accomplishments into the spiritual doing of good. Production and trade, the building of cities and institutions, the growing of foodstuffs, their mutual exchange and the making of machines and utensils, the creation of money and credit; all these things, though they appear and disappear, turn into the sacred substance of love for others. Not what one gathers and reaps in the aspirations and energies of earthly life, but the uses we give to them in the days that are as a moment in the infinite growth and advance! And he has not lived in vain who feels in this Christmaside the will and the wish that others may be happy and that all men may partake of the sacrament of doing good. In all things as they are runs the spirit of love, if we but perceive and embrace it.

To the Star and the Child, all hail! Exponents of Truth and emblems of the Beautiful. Down what corridors of time we shall pass we cannot know, but always, as the years go by, there will be the Star and the Child, to lead and to teach that, in the wisdom that passes understanding, there is promise and not penalty, good and not evil. Let no one despair who in humility and acceptance interprets the Nativity and hears in the night sky of a wavering and wandering life, even for this one day, the angelic anthems of peace and good-will. There is never justice without mercy. There is never love without forgiveness, and there is never good-will without faith in others. The way is determined, the opportunity is at hand. Christmas day is the ineffable harbinger of hope and trust, the sacred hostage of good-will, love and peace!

Wm. R. Roach, who made an automobile trip through England and Ireland last summer, says the merchants of those countries are the best merchants he has ever met. If a prospective customer finds the goods he is looking over are a little higher priced than he expected, he is told that goods in keeping with his ideas can be obtained at another store nearby. A slip of paper is handed him with the name of the store and the street number where it is located. If the customer hesitates and undertakes to obtain the goods by beating down the price, he is told very politely that he is not wanted as a customer until he needs goods such as are sold at the store in question. When he finally makes a purchase the goods are wrapped very carefully, tied with a strong string and finished with a handle by which they can be carried without inconvenience.

The death of Cassius L. Glasgow, which occurred at the home of the deceased in Nashville on Monday, depressed me greatly. He had been ill for several weeks with heart trouble induced by hardening of the arteries, but was thought to be greatly improved in health and strength when the Death Angel crossed his threshold.

The greatest service I was ever able to do my friend was in 1907, when I conducted a campaign for his appointment as Railroad Commissioner at the hands of Governor Warner. Previous to that time the men who held that office were creatures of the railroads. They had at their disposal a private car, providing eating and sleeping accommodations for themselves and friends, which was taken without charge over any railroad line in the state, switched off on a side track in any city or town or left on a switch near any hunting resort or fishing ground. The people appeared to be utterly powerless to change this condition. The principal railroads of the state each "chipped in" \$5,000 to meet the election expenses of the candidate for governor, conditional on their being given the privilege of naming the railway commissioner. I had this condition so thoroughly in hand that I decided to bring about a change in the abuses which had crept into this office, if such a thing were possible.

In casting about for a man who could not be swerved from the path of duty, I decided that Mr. Glasgow met that requirement. I therefore started a letter campaign to secure his appointment. I wrote to every member of the Michigan Retail Hardware Association and the Michigan Implement Dealers Association, requesting them to write Governor Warner in his behalf. I also asked the same favor of every reader of the Tradesman. I think they all responded to this request, because Gov. Warner subsequently informed me that he received ten times as many letters from the friends of Mr. Glasgow as he did for any other candidate for any other appointive office. Governor Warner delayed making the appointment for some reason, so I asked my life-long friend, Wm. Alden Smith, to go down to Farmington, where the Governor lived, and ascertain the cause of the delay. The Governor met his friend Smith graciously and said: "I like Mr. Stowe and I think he likes me, and if you prevail upon him to deal a little more generously with my friend, Colon Lillie, I will appoint his friend, Glasgow, Railway Commissioner."

Mr. Smith told me on his return that his reply to this statement was as follows: "Governor, if you were to go into Mr. Stowe's office and make such a request of him, he would throw you out the window."

"All right," replied the Governor, "I will take a chance on Stowe and appoint his friend Glasgow."

Mr. Glasgow thus described his subsequent interview with Governor Warner, held at Farmington:

"I don't care to be railroad commissioner," he told the Governor. "I don't know anything about the duties of the office. If railroad influence or dictation are to be recognized in the conduct of the department, then don't appoint me. I'll accept only on condition that I am to be absolutely untrammelled, to do as I please, regardless of railroad or political interests, as free as I am in the management of my own private business affairs."

The Governor replied that Glasgow was the kind of a Railroad Commissioner desired, and then Glasgow said: "Also, you are to have no strings on me. If I accept I don't propose to look to you for instructions. If I fall down the disgrace will be wholly mine, but if I make good you can have the honor for having appointed me."

Gov. Warner agreed to these stipulations, but informed Glasgow he had in mind a man he would like to name as deputy.

"Who is he?" Glasgow asked. The Governor named his choice for deputy.

"I won't have him. If you insist on him, don't appoint me Commissioner," Glasgow replied. The Governor's choice was not appointed deputy.

On receipt of his appointment Mr. Glasgow wrote me as follows:

"Well, the contest is over and you have won, and now you won't let me thank you for what you have done for me. Because I know you like a book, I realize that the only thing I can do to repay you for the hard work you have put in in my behalf is to make good and that I shall do the best I know how."

During the many years Mr. Glasgow served in an official capacity I asked but one favor of him—and that was a business favor in behalf of a friend. The favor was granted—not because I asked it, but because it was right that it should be granted.

Mr. Glasgow did herculean work during the many years he served as Railway Commissioner and on the subsequently created Railway Commission. As I look over his career and take note of his many accomplishments I think it is safe for me to say that he was the most capable and faithful public officer Michigan has ever had on its rolls.

E. A. Stowe.

Industrial Slavery Under the Lash of Greed

The present money controversy between the President and Wall street international bankers should catch the attention of every merchant, business man, woman and citizen. Human welfare is most intimately bound to the money problem. Next to the air we breathe to sustain life is the need of money for food, clothing and comforts. While there is an abundance of everything nature can provide, it is clear to see that ignorance alone is responsible for what we suffer. It seems as though this could not be humanly possible, but it is true. Then, is it not time that we, as intelligent human beings, look into the cause of our distress and correct it?

There was a remote time when little was known of money and the people got along with barter or trade. This was when there were only a few scattering tribes upon the earth. But as population increased a medium of exchange became necessary. This brought about a system of money, which was set up by those who became known as money changers. In planning this system, naturally they looked out for themselves more than they did for the people. Thus has our monetary

system come down to us from those who are not producers of wealth, but, like a sponge, are absorbers of it. The results of leaving this vital matter of money with the "money changers" comes home to us in the results of the present depression. Do you not think it is time for the people to take a hand in their own monetary system, instead of leaving it with the small band of international robbers?

There is probably no subject upon which the people are less informed than that of money. We have no text books upon this important topic. We have been told that the money problem is most complex; therefore the average man and woman should not bother their heads about it. That they should accept the decrees of the "money changers, which are made into laws by Congress. This is what the people have been doing for a long time and the results are here. It is clear that those who formulate our monetary laws, largely control the press and magazines, also dominate our educational system, do not want the people enlightened upon monetary matters. They know that if we were educated to a correct understanding of monetary affairs their control over us would end. It is time that business men and women awoke and insisted that monetary knowledge be taught in schools and colleges. Text books should be prepared and teachers should be trained to impart monetary knowledge and business economics.

Who are these international bankers, whom play the part of the "bogeyman" to scare the people into submission of their having money control?

Rubber Stamps

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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.

I Will Buy Your Merchandise For Cash

Dry Goods, Clothing, Shoes, Ready-to-Wear, Furnishings, Groceries, Furniture, Hardware, Etc. Will buy entire stock and fixtures, or any part. Also short leases taken over. All transactions confidential.

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FOR SALE—Business place. Fine brick business building in the heart of Big Rapids' retail district for sale at a very reasonable figure. James Obeck, 112 Mill St., Big Rapids, Mich. 613

You will find they are private bankers and they publish no financial statements of condition, as do National and state banks. A recent statistical research shows that one of these Wall street private banks owns or controls corporations and public utilities having a combined capital of over \$60,000,000,000 or nearly one-seventh of the entire wealth of the Nation. Others of these private banks, no doubt, own many billion more. These and other statistical facts show that all the lambs which have been shorn did not go to Wall street. The shearing process reached out and covered the entire country. The question is, how much longer are we to play the part of lambs and sheep? The time is here for action. The President is providing patriotic leadership. Urge your senator and representative in Congress to support monetary reform by supporting the President in his efforts to restore our monetary system to where it will serve the needs of the people. Talk about the evils of slavery of black men. It was far more humane than the industrial slavery of both white and black men now under the lash of organized greed.

E. B. Stebbins.

Outrageous Tax on Paper Sacks

Schedule of weights for figuring compensatory processing taxes. Also Compensatory processing tax figured on this schedule of weights.

No. 1 Rope and Philtrac — White

Coated Sacks

1/4s	235 lbs. x 3.518 =	\$10.378 per 1000
1/2s	175 lbs. x 3.518 =	6.157 per 1000
20 lbs.	157 lbs. x 3.518 =	5.523 per 1000
1/16ths	103 lbs. x 3.518 =	3.624 per 1000
10 lbs.	93 lbs. x 3.518 =	3.272 per 1000
9 lbs.	80 lbs. x 3.518 =	2.814 per 1000
8 lbs.	72 lbs. x 3.518 =	2.533 per 1000
7 lbs.	65 lbs. x 3.518 =	2.287 per 1000
6 lbs.	60 lbs. x 3.518 =	2.111 per 1000
5 lbs.	52 lbs. x 3.518 =	1.829 per 1000
4 lbs.	45 lbs. x 3.518 =	1.583 per 1000
3 1/2 lbs.	40 lbs. x 3.518 =	1.407 per 1000
3 lbs.	34 lbs. x 3.518 =	1.196 per 1000
2 lbs.	32 lbs. x 3.518 =	1.126 per 1000

Philco—White Coated Sacks

1/4s	320 lbs. x 3.518 =	\$11.258 per 1000
1/2s	195 lbs. x 3.518 =	6.860 per 1000
20 lbs.	173 lbs. x 3.518 =	6.086 per 1000
1/16s	115 lbs. x 3.518 =	4.046 per 1000
10 lbs.	105 lbs. x 3.518 =	3.694 per 1000

Nearly Forced Into Economic Serfdom

(Continued from page 17)

ington when this situation comes to a head.

There is need for revision of the foods and drugs acts along the lines perhaps suggested in the Tugwell bill. The various industries could have been coreced into support of the measure. They will not support it now under any consideration. The split in the A.A.A. will not be forgotten and now that the master code is no longer under the A.A.A. the food trade need no longer fear recriminations.

The vision of things to be done may come a long time before the way of doing them appears clear, but woe to him who distrusts the vision.—Jenkins Lloyd Jones.

It is the height of absurdity to sow little but weeds in the first half of one's lifetime and expect to harvest a valuable crop in the second half.—Percy H. Johnson.

GOOD WORDS UNSOLICITED

Voluntary Testimonials From Many Good Friends

Evart, Dec. 13—Allow me to congratulate you on the fiftieth anniversary number of the Tradesman. It is the finest copy of your publication which has ever come to my attention. You are now eligible to membership in the Half Century Club and I would cheerfully support you for the presidency of that organization.

I note that one of your readers makes enquiry concerning the Goodwin plan for raising money for church purposes.

The Christian Century of Nov. 22 gives four columns of space to an analysis of the scheme and the Dec. 13 issue of the same journal prints letters from correspondents from various sections of the country giving their opinions of the plan. The Century editorial, as well as the correspondents, all advise against the plan, it being the consensus of opinion that it's not only unethical, but that it will do injury to local merchants.

V. R. Davy.

Grand Rapids, Dec. 13—Allow me to congratulate you on the fifty years of service you have rendered Western Michigan in particular and the state in general as editor of the Michigan Tradesman.

My attention was first called to the publication years ago when the late George Thurston, of Central Lake, made a frequent contribution. I knew Mr. Thurston quite well and for a time I took his place as editor of the Central Lake Torch, after his death. I know how eagerly store owners and other business people looked for the weekly visits of the Tradesman.

Of course, the fiftieth anniversary edition is especially fine. You and your associates must have experienced great pleasure in arranging for its publication.

Leslie A. Butler,
Superintendent of Schools.

Grand Rapids, Dec. 7—I want to congratulate you upon the fiftieth anniversary number of the Michigan Tradesman. I am congratulating you upon having achieved this goal, but primarily I am congratulating you upon fifty years of real service to your readers. I am sending you my best wishes for your continued success and happiness.

Raleigh R. Stotz,
Gen'l Agent Mutual Benefit Life Insurance Co.

Chicago, Dec. 12—Here is a short message to you. I know you are a busy man and have little time to read letters from the gentle sex, but I just have to take a few seconds of your time and tell you something.

I received your fiftieth anniversary edition of the Tradesman last Saturday and what a book. I gleaned it over at first and saw so many good articles to read that I decided to remain home Sunday and read it.

Well I just did that and found so many interesting articles that I had a nice comfortable day and found many items of interest, such as Roy Randall, Charles Garfield, Dorothy Dix, and many other items. Then the interesting advertisements and congratulations, which were many.

I want to congratulate you on your wonderful edition. Not only that, but your personal self. Your high ideal of what is right and just, rigidly maintained for fifty years, is something to be proud of and I am proud to have the friendship of such a high principled man.

I want to thank you for the privilege of enjoying your edition of the Tradesman and congratulate you on the good work of a man whose integrity and service are beyond reproach. My love and best wishes to you and may you continue your good work for many years to come.

Mrs. Blanche Rutherford.

Lansing, Dec. 13—You have good reason to be proud of the issue and the great record you have made. Fifty years in anything is wonderful enough, but in your case, with the good results you have obtained for your subscribers, your record is beyond comparison.

May God bless you with many, many more years of service.

W. G. Farnsworth.

Jackson, Dec. 14—Here enclosed you will find money order for \$3 for the Tradesman. It saves me more in every issue than it costs per year. Excuse my oversight for not sending remittance sooner.

F. W. Schulz.

St. Joseph, Dec. 14—I want to congratulate you on your edition of a half century.

No use telling you how much good you have done. Your fearless pen has given protection and help to the host of merchants and followers who read the Michigan Tradesman.

If I could do something I wish more than anything in the world I would build a monument to you in Grand Rapids.

Charles Renner,
Manager Hotel Whitcomb.

Poulan, Georgia, Dec. 15—The fiftieth anniversary edition of the Michigan Tradesman is impressive. The pure literature you print on the front cover page is each week worth the subscription price. I read your Out Around avidly and with abiding benefit. May you be spared for your work of high emprise for a long, long time—and longer!

Chase S. Osborn.

Ellsworth, Dec. 18—In looking up our number on the last Tradesman we find that it is time for our annual check.

We are fortunate, indeed, to be on the subscription list and to have a trade paper which is such a real guide to the retailers of Michigan.

Wish to compliment and congratulate you on the fiftieth anniversary number, which certainly was a wonderful work in literature and information, and our sincere hope is that you may be able to continue many more years.

Will be thankful if at the fifty year mark or milestone in our career we will be as able as you are, Mr. Stowe.

We find ourselves to some extent merchandise poor, having purchased liberally in our many lines and not being able to get financial aid quite as easy as we have at times to tide us over these temporary tight times.

We thank you again for all you have been able to do for us and your interest in us.

Klooster & Co.,
John Bos.

To Take Trade Census

Plans for a census of business as of the close of this year are rapidly going forward under the bureau of the census of the Department of Commerce. In addition to wholesaling and distribution, the survey, which will be completed next year, will include service and amusement trade classifications. The previous similar census was made in 1930, covering business in 1929.

One of the new census forms, received in retail circles here toward the close of the week, is much simpler than that used in the 1929 census. Retailers are asked to give total sales, total expenses, value of stock, number of part and full-time employes on a month-to-month basis, payroll and the six principal types of goods in the order of their importance. The question is asked as to whether the reporting firm was in business in 1929.

There's a new form-fitting bed pillow; it has a rounded indentation in one side to fit the sleeper's shoulder.

Electrical Appliance Sales Off

Last-minute orders for electrical appliances furnished the bulk of the wholesale business in the New York market this week. There was some buying of merchandise for post-holiday promotions, but the volume was limited. Buyers are anxious to see how the present holiday shopping season develops before making commitments for future deliveries. Preparations for opening 1934 lines next month have been virtually completed by socket appliance producers and samples of the new goods will be shipped into local showrooms in the next two weeks.

Issues Spring Hosiery Card

Nine new shades designated as gray, beige and sun tones, feature the Spring color card for hosiery issued by the Textile Color Card Association. The grays comprise "nudawn," a light neutral hue; mouette, a medium gray of beige cast and taupes, a high-style taupe. The beige tints include crash-tone, a light natural hue; manoa, a medium beige, and mexique, a brown beige. In the sun tones are extra dry, a light beige; sherry tone, a sun-tan beige, and liqueur, a high-style shade for wear with white.

Silverware Swindle

Michigan merchants report the operations of a swindler claiming to represent the "Rogers United Distributors," 525 Woodward avenue, Detroit. The scheme is to supply the retailer with a quantity of "Rogers" silverware to be given away to customers. The dealer is asked to pay 10 cents down on each piece and 5 cents additional to cover the cost of mailing when they are received. A merchant who invested in the scheme received a quantity of empty boxes. Mail sent to the address in Detroit was returned marked no such address.

Hosiery Hours Cut 40 Per Cent.

Starting Monday, the hosiery industry will go on a twenty-four hour week for five weeks, cutting the number of hours allowed by the code 40 per cent., according to an NRA order which came through from Washington yesterday. The infants' goods mills are exempt from the rule, because this is their busy season. The industry will operate on a basis of three eight-hour days. If conditions warrant, an additional three-weeks' curtailment may be decreed at the expiration of the five-week period.

A low-voltage secondary network cable has been developed which is self-clearing—faults burn clear quickly, the insulation producing no smoke, inflammable, explosive or toxic gases.

Flexible, handy, a new traveling case holds suits, dresses on hangers, has pockets for other articles, slide fastener, hangs full length (36 inches) in auto or berth, or folds for easy carrying.

An automobile battery of new design is entirely encased (including formerly exposed metal parts) in a hard-rubber protective cover. It is serviced without removing this cover.

Columns are filled by fools like me,
So all poor fish aren't in the sea.



Our Changing Christmas



OUR CHRISTMAS FESTIVAL is in a phase of transition, apparently, and one that is most curious in its relation to our modern world. The festival is in the process of breaking through a great mass of hindrances that our mechanical civilization has set up, and its observance appears to be tending strongly toward a renewal of older forms and the rituals of other days. We have "modernized" Christmas to our hearts' discontent, and we are beginning to see values that we have seemed to forget. We are living through this phase of transition, subject to its conflicts, its dissatisfactions, its perplexities, yet having also a part in that renewal of the older Christmas that seems to be taking place.

In viewing our mechanical civilization we have been prone to think of its greatness, which is undeniable; yet in certain phases of life we have come to see its defects as well. We are slowly beginning to master it. That is the meaning of our discontent. That is why we see defects. And there is a rising tide of determination that this Christmas festival shall be freed from the modern burden that we have allowed to encumber it.

There has never been a time when such vast resources were mustered to help us express every delight that Christmas has to offer. The burden and worry of the holiday season are due to the fact that we have not accepted these resources as such, but have permitted ourselves to regard them as ends in themselves. The penalties of that imperfect vision have begun to make themselves felt. We are beginning to acquire the wisdom to avoid them.

All that our mechanical civilization lays before our eyes, in the season of this festival, should be regarded as merely a vast catalogue of convenient things. The things are not important in themselves. The gifts are not Christmas. In a kind of revolt against them we are beginning to go back to Christmas itself — to the carols, the lighted candles, the gathering of old friends, the shining legend of the Child born in Bethlehem under a certain star.

This change, more perceptible this year than last, is a part of the average experience. We have all shared it. It is not susceptible of proof, but requires none. It is a part of the spirit of our time. It is in the air.

The revolt against a material and mechanized Christmas discards nothing that crafts and factories and stores have given us, but subtly changes the spirit in which they are to be used. A little of the strain and labor of keeping up with a machine-made Christmas is being relaxed, but the gifts of the machine are being employed. Let us say that we are beginning to balk a little at being sold — and are beginning to buy. We are perhaps not quite so pressed by the feeling that we must "shop," as moved by the idea that we want to give.

We are taking time to go back a little and warm ourselves by old fires. The old legends are gaining power. We are discovering how to turn these gifts of the machine into the Gifts of the Magi.



KEEP SUPPLIED WITH

LILY WHITE FLOUR

"The flour the best cooks use"

VALLEY CITY MILLING COMPANY

Portland — Grand Rapids — Kalamazoo — Traverse City

Make It A Point To Always Buy BEET SUGAR Made in Michigan

Beet Sugar Made in Michigan is pure, clean and highly refined. Sugar Beets are raised by the farmers of your own State. Buy Beet Sugar Made in Michigan and you will aid the wage earners who need your support now. Use Beet Sugar for every household purpose.

Michigan Made Beet Sugar is available in 5-10-25 and 100 lb. sacks. For sale at all grocers.

Farmers and Manufacturers Beet Sugar Association
Saginaw, Michigan

Merry Christmas and Happy New Year



Standard Brands wishes you all the joys of the Christmas season, and happiness and prosperity for the New Year.

Now is the time to lay your plans for the coming year. And in them be sure to include a resolution to push Dated Coffee strongly during 1934. Getting behind this fast

growing brand will mean more sales and better profits all through the New Year. Begin now.

**CHASE & SANBORN'S
DATED COFFEE**



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