THIRTEENTH YEAR SEPTEMBER, 1920

Dry Goods - Groceries - Hardware - General Merchandise

THE BRITISH COLUMBIA RETAILER

Published in the Interest of Retail Merchandising in Western Canada.

OFFICIAL ORGAN OF THE B. C. BOARD, RETAIL MERCHANTS' ASSOCIATION OF CANADA.

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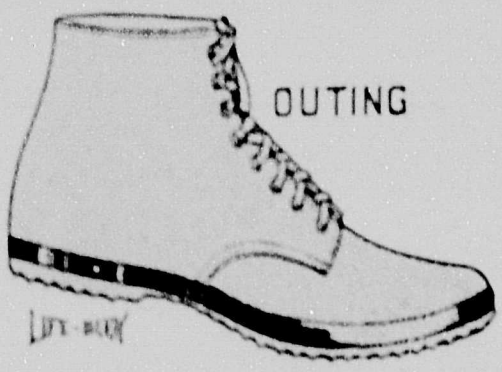

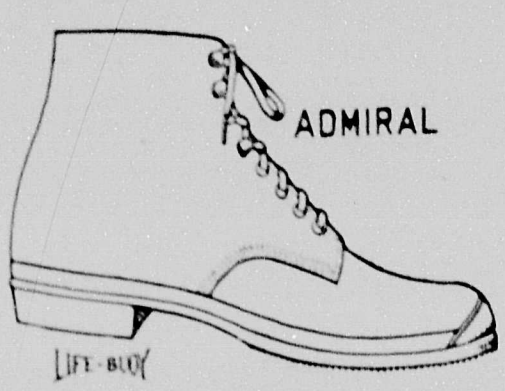

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By hand and brain and pencil.

Makes mistakes.
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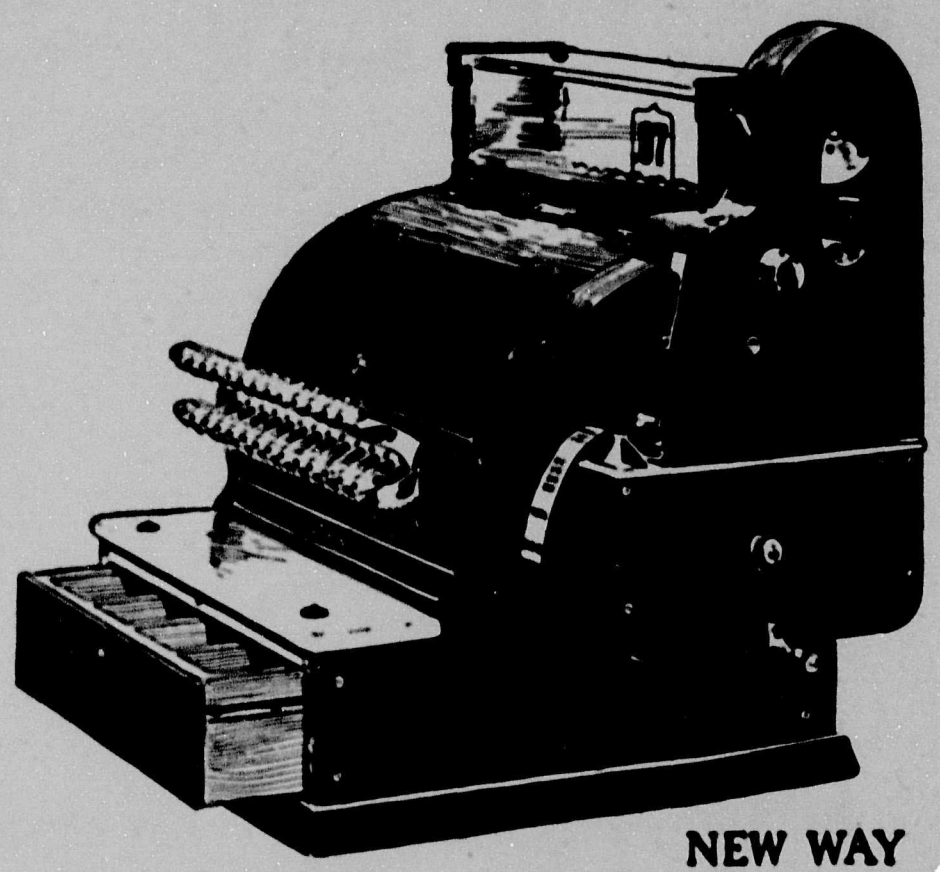

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This new receipt-printing cash register adds the items by machinery.

1. It prints a receipt for each customer. →
2. It prints the price of each article.
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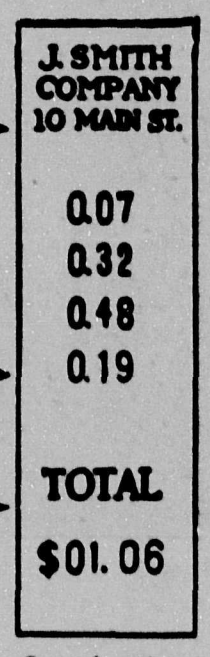

Copy of receipt, with merchant's name, printed for each customer.

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We make cash registers for every line of business

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TORONTO, ONT.

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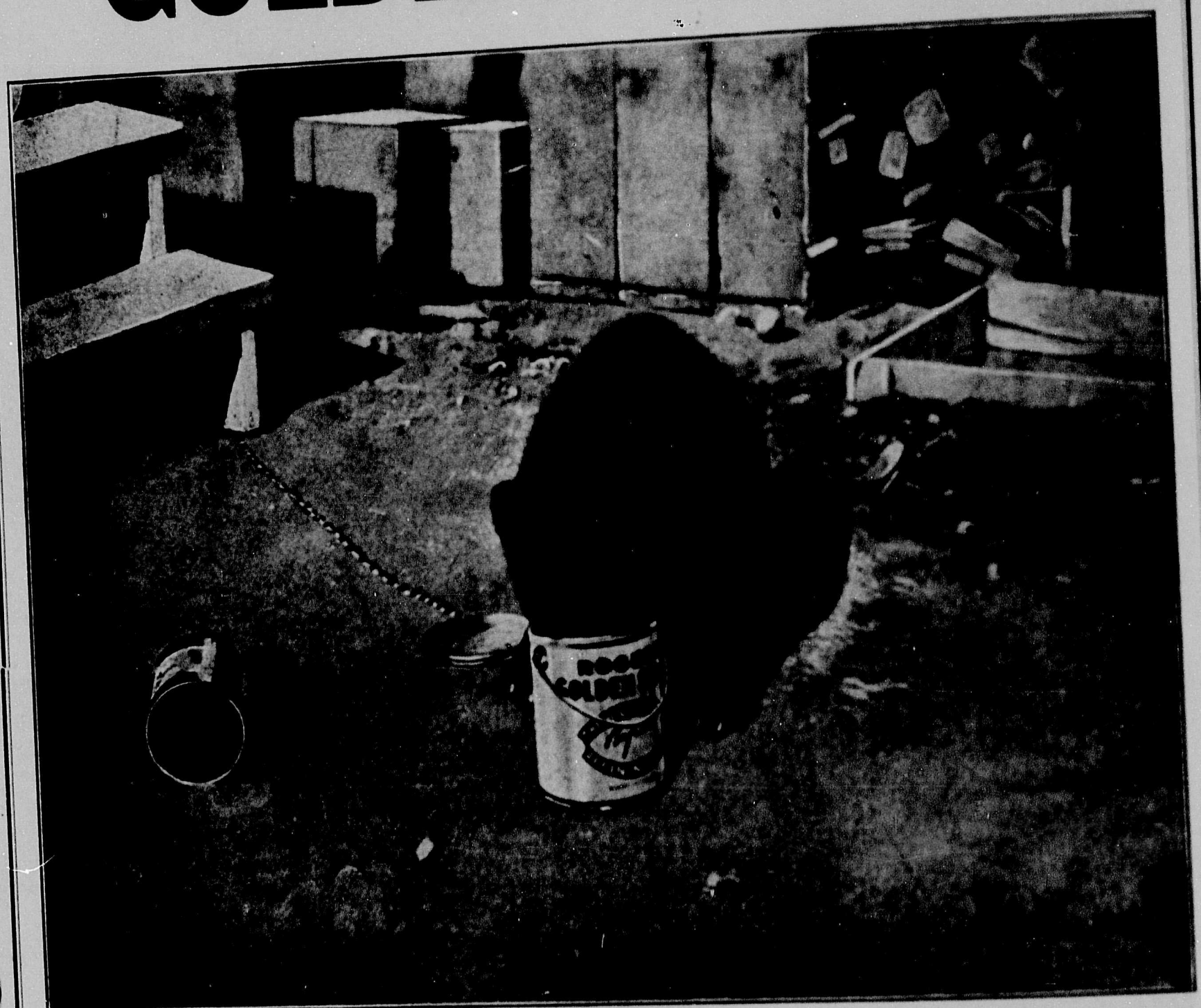

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¶Made from finest flavoured cane sugar, a special grade of which is imported for the purpose.

¶Put up in all sizes of packages to suit your customers' requirements.

¶In packages designed to beautify your store.

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Perfect Seal jars, 12 to a case.

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Your Customers Expect You to Ask That When They Say

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St. CHARLES EVAPORATED

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THEY KNOW and you know that one can bought only means another one wanted. When it's a question of milk for cooking, baking, tea, coffee, to replace cream on the morning's cereal, for whipping, ice cream making, etc., there's only one answer—ST. CHARLES. Constantly advertised—easily sold—rapid turnover.

That's all you expect.

Ask us for recipe books, window trims, etc., to feature BORDEN'S ST. CHARLES strongly.

The Borden Company, Limited

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We are creating "Consumer Demand" for you, Mr. Grocer

OUR newspaper campaigns to the consumer are divided for the present between **WILD ROSE PASTRY FLOUR**, and, in the farm papers, **ROYAL STANDARD CHICK FOOD**. This advertising is illustrated and carries bright, readable convincing "copy" which is creating an increased demand for these products. If you will co-operate, you will get your full share of this increased business. We are with you, Mr. Grocer—look at our "Wild Rose" advertisements; they always carry the final phrase—"Order a 10-lb. Sack from your Grocer." And you can conscientiously guarantee this product of the soft-kernelled wheat produced in British Columbia. It will "make good"—or we will.

Vancouver Milling & Grain Co., Limited

Main Office and Mills—Vancouver, B.C.
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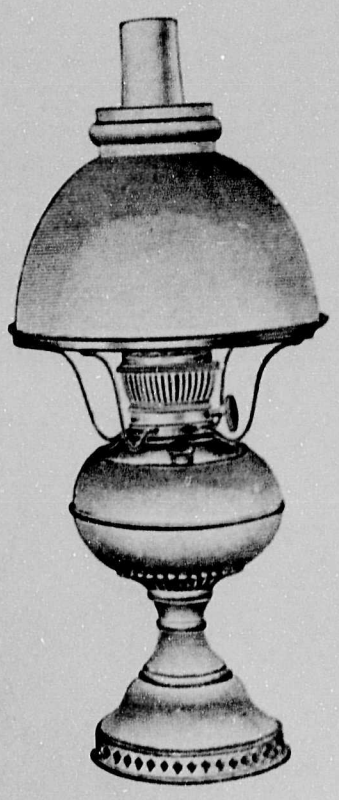
Agencies: Duncan, Courtenay, Langley Prairie, Cloverdale, Ladner.



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Gasoline Lamps, Coal Oil Lamps, Lanterns, Chimneys, Burners, Wick Shades, Etc.

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The BRITISH COLUMBIA RETAILER

Published Monthly. THIRTEENTH YEAR

GROCERIES, DRYGOODS,
HARDWARE,
GENERAL MERCHANDISE.

OFFICIAL ORGAN OF B.C. BOARD
RETAIL MERCHANTS'
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A MONTHLY JOURNAL published in the interest of Retail Merchandising and the Development of Commerce in Western Canada.

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EDITORIAL

THE SMALL DEBTS COURT ACT

As this Act reads at present, creditors are put to unreasonable expense in that they are compelled to travel to the place in which the debtor resides in order to plead their case. The Nanaimo branch offered a resolution two years ago which asked that this be changed and that the onus of travel be placed upon the debtor, or at least that the creditor's affidavit be accepted by the presiding magistrate in the court at which the case is heard. Either of these remedies would meet the situation. This is another case in which no satisfaction has been obtained from the attorney-general's department, despite the fact that it has been brought to its attention by personal deputation from time to time. It seems unfortunate that the retail merchant who collectively pays more taxes than any other section of society should be refused a very reasonable request and the explanation is that the retailer has not yet learned the principle of organization and how to apply it.

"THE ESSENCE OF THE CONTRACT"

The Attachment of Debts Act, provides that under the garnishment clause a defendant who may be an employee of any firm, if a married man, is entitled to $40 exemption; if single, $25, but the Act does not state for what period this shall apply, but in common practice for many years it has been understood to mean monthly salaries. To this exemption, the R.M.A. has no objection to offer and is prepared to concede that such exemption should reasonably be raised in proportion to the higher cost of living of today. In 1917, the Provincial Legislature passed an Act compelling industrial establishments to pay their employees semi-monthly, when said employees so demanded. The effect of this has been that in a number of cases retail storekeepers who have extended credit to industrial and other employees, and were unable to collect their accounts except by legal process, discovered that defendant's counsel advanced the plea that his client was entitled to the exemption called for by the Attachment of Debts Act, with a result that it became impossible to collect their money. We also have in mind a case of a $26 account which a storekeeper on Vancouver Island endeavoured to collect from an employee of a printing establishment who was getting $40 a week, and the court allowed that he was entitled to this exemption according to the Attachment of Debts Act. There are other cases in which men have been sued for accounts and have been able to get away on this plea of $40 exemption, which, while good law, is not common sense. For three successive years, '18, '19, '20, deputations have appeared before the attorney-general of the Province asking that the exemption limit be specified to apply to a particular period, suggesting $50 or even $60 a month, and proportionate amounts for proportionate periods. The attorney-general has, however, whilst not positively and absolutely refusing to grant this reasonable request, has repeatedly side-stepped. We would regret being compelled to take the view that because the attorney-general is likewise Minister of Labour, he is guided by reasons of political expediency. Surely it is only a piece of common justice that is being asked for? The Association's answer to the suggestion that organized labour would be opposed to such a change is that our experience is that, broadly speaking, the working classes, generally, have a higher sense of moral obligation in the matter of meeting their legitimate liabilities, than some other units or sections of society that we could mention. Finally, all laws dealing with moral delinquency are intended for the minority and it is only the minority of the working classes which would be affected by the suggested change. The incoming executive of the British Columbia branch of the R.M.A. are instructed to press this matter to a successful conclusion.

The preceding two matters were the subject of reports at the Provincial Convention by the secretary, who was asked what action had been taken to give effect to the wishes of the previous conventions on these issues. Instructions have been issued to the incoming executive to press for a just settlement of these grievances and another effort will be made to secure the amendments desired from the Provincial Government.

TAXATION—LUXURY AND OTHERWISE

Among the many issues discussed at the recent Provincial Convention of Retail Merchants, probably the

most important was that raised by the Vancouver branch in a resolution which in effect aimed at the repeal of Luxury taxes, and a complete revision of all existing forms of taxation, both Federal, Provincial and Civic. Judging by the fate which met Vancouver's resolution, the mind of the Convention was not ready for a proposal so far reaching in character as the demand for the abolition of the Luxury Tax.

The resolution in question read is as follows:

"Whereas the general public show an intense antagonism to the suggested taxes and method of collecting same. And whereas we as retailers emphatically object to being made tax collectors. And whereas the proper inspection and collection of these taxes will employ a host of officials tending towards the bureaucratic system prevailing in Germany prior to the war and would materially increase the cost of civil service which is already a burden on the country. This Association goes on record as reaffirming our previously stated resolution which advocated the imposition of a gross sales tax, collectable on every commercial transaction in Canada, believing that this will produce a larger revenue and be more easily collected with existing machinery at no additional expense.

"Further, if it is the Government's intention to force this scheme of taxation on the country for the purpose of checking extravagance, we suggest that the minimum of value taxable be raised and the tax be collected on the excess only."

Most reforms which aim at an established order, even although the said order may be extremely unpopular, meet with a cold reception when first mooted, and Vancouver's resolution was no exception to this rule.

There can be no question, however, that every Finance Minister, whether Provincial or Federal, as he faces the task of meeting the ever-growing expenditures of Government administration, intensified by an almost insatiable demand for State aid to a wide variety of objects, must wonder where the whole thing is going to end. It is, perhaps, too early to make any definite statements with regard to the Luxury Tax as a means of raising revenue, but as a permanent source of income such taxes are impossible — the very word "luxury" is a very elastic term; there are thousands of people of moderate income whose definition of the term "luxury" would be synonymous with the term "necessity," when employed by people of affluence, while to the very poor a monthly visit to the movies might well come within the same definition.

It seems extremely unfortunate that in a country such as Canada, there does not appear to be enough original and courageous thinking to do something new and fundamental. The Luxury Tax, the Excess Profits Tax, and a host of other legislative enactments, born of the war and its aftermath, are at best but feeble imitations of United States freak legislation. It would appear to us that there was more solid thinking by the minds of the framers of the Vancouver resolution, than the rest of the delegates gave them credit for.

It is very evident that the problem of taxation is closely interwoven with that of awakening a sense of Civic and National responsibility, and bringing each individual enjoying the privileges of Canadian citizenship to an appreciation of the fact that there can be no privilege without a corresponding obligation. A system of taxation, which honestly endeavoured to reach directly every last person in the community upon the only sound basis of ability to pay, might very likely raise a storm of protest which perhaps politicians do not care to incur, but finally the effect could not be other than healthy, for the reason that interest in all forms of Government would be immensely quickened. It would begin to strike most people that the nation's business is their business. There would necessarily be much amateur thinking, and ill-considered criticism at first, but the new Civic sense would quickly arouse a demand for a higher type of publice servant in every department of Government administration. In other words the people would demand value for their money in a sense which they do not now demand, for the reason that they do not really grasp the fact that it is their money that is being spent, because it is being extracted from them by all sorts of devious and painless (?) methods.

THE AUTOMOBILE INDUSTRY MUDDLE IN BRITISH COLUMBIA —THE WAY OUT

Conditions in the business of distributing auto accessories, tires, gasoline, etc., in the Province of British Columbia, appear to be in so unsatisfactory a condition as to merit the term "demoralized."

If there are any such virtues as commercial ethics they would appear to be conspicuous by their absence in this business, which has become an undignified mad scramble to sell goods to anyone, at any price, anywhere. Such a condition cannot be brought about by any one influence unaided, and although all sorts of statements are made as to who and what is responsible for things as they are, like all such general sweeping statements they contain some truth, some exaggeration and some error. An analysis of these statements would appear to indicate that the selling policy of certain manufacturers of tires is open to serious question, in that they are invading the legitimate field of the retail dealer, while at the same time selling their products to the same dealer. Unfortunately they have no monopoly of this practice, but in their case it appears to have reached a stage that makes it imperative to deal with the situation through organized effort firmly and with due regard for the legitimate interests of all parties concerned. On the other hand the business, like some other retail businesses, is in many cases in the hands of parties who do not possess even an elementary knowledge of the principles of retail merchandising, and consequently sell at prices which do not even pay the cost of doing business. Here again they are not not alone. Retail merchandising everywhere in all lines of business furnishes examples of business conducted along these lines, with the inevitable sequels in bankruptcies and liquidations. If the only harm done was to the parties themselves it might perhaps be nobody's business in particular, but society not being built along these lines, of water-tight compartments, the actions of each individual act and re-act in ways that he dreams not of, and in business this principle applies to such an extent as to undermine confidence, create friction, and even enmity, where there might and should be friendly co-operation.

If organization has any function at all it is to remedy or to endeavour to remedy such conditions, and the auto supply and tire dealers section of the Retail Merchants Association are making a determined effort to meet the problem, and solve it. That it can be done is evident by the fact that just such conditions obtained elsewhere in Canada, but through the patient persistent efforts of well-

directed organization, a very different state of affairs now exists. The credit for this is due not only to the Retail Merchants' Association, but to the manufacturers themselves, who have lent their active co-operation toward establishing a higher standard of merchandising, and in view of the fact that it is these same manufacturers, whose policy is under fire in British Columbia, there seems no reason to doubt that the same happy results may be achieved, and to this end a convention of the auto supply and tire dealers has been called for September 16th, at Vancouver. It is evident that it will be attended by representative men from all parts of the Province. A summary of this convention will be published in our next issue. Meanwhile we wish them unqualified success.

NEW FEATURES NEXT MONTH

Under the new Editorship of this journal, new features will be added from time to time, to improve the value of the publication.

We are making arrangements whereby we will obtain from special correspondents in each trade a careful and accurate "MARKET REPORT" which will present a bird's-eye view of the conditions covering each line of business, and the principal price changes during the month and trend of future prices.

Rather than do this in a haphazard way, we have deferred starting this feature until our arrangements to secure all the information are complete.

Next month we expect to commence our sections on

"GROCERIES AND PROVISION MARKETS"

"HARDWARE, OIL AND PAINT MARKETS"

"DRYGOODS AND CLOTHING"

"GENERAL TRADING SITUATION"

These features, together with the general information of legal, financial, personal and general information, will make the "British Columbia Retailer" a paper

"WELL WORTH WHILE."

Practically one-half the Retail Merchants in the Province subscribe to the B.C. Retailer now.

We want the other half to subscribe too.

If you like the journal, tell your friends, and suggest that they subscribe. If you can suggest any improvements, tell us.

"CO-OPERATION IS THE ROAD TO PROGRESS."

GET TOGETHER!

The first luncheon of the season of the Vancouver Branch of the R. M. A. was a very happy affair, although there was a small attendance through another attraction. It is only by such functions as these that the retail merchant is kept posted on current information and is able to discuss logically and intelligently some of the things that concern him and his business. There are still, of course, the type of merchant who either gossips over his counter with his acquaintances or is busy digesting the latest light literature in the room at the back and in whose store the family cat and the flies make their home. The type is not extinct by any means—but it is gradually getting diminished in numbers thanks to enlightening literature, such associations as the R.M.A. and such papers as are read at the various conventions. The old idea that the retail merchant's knowledge did not extend beyond the price of bacon or the different grades of calf in his shoes, is now indeed old, and whilst there are men connected with the trade who rise above their fellows in their grasp of the problems that affect their trade, there are comparatively few of those who have the up-to-datedness, broad-mindedness, public-spiritness and feeling of co-operation to become associated with the R.M.A. who are not far above the old type of merchant who is content to live in his little world, irrespective of his brother and the inestimable benefits that come from pulling together.

Casually, there did not seem to be much relation between the Vancouver Exhibition and the retail merchant, but Mr. Lockyer, the local manager of Hudson's Bay, soon dispelled any cobwebs on this matter and his enthusiastic address was infectious and after he had spoken no one questioned that the great influx of visitors to the town through the Exhibition would be of great benefit to the city generally, including of course, the retail merchants. It is to be hoped that the Vancouver retail merchants showed their appreciation of this fact and took hold of the ticket selling idea and gave the Exhibition a good boost by selling many hundreds of tickets. This idea is not copyrighted by Vancouver, other British Columbia cities having exhibitions or similar attractions can do likewise, if they do not do so already. Sam Scott's remarks were to the point and both he and G. H. McRobbie were keen on the display of bunting on the streets and in the stores during Fair week. All this is as it should be and so the luncheon remarks were valuable to all concerned.

RE "CRYSTAL SUCROL"

There is an article called "Crystal Sucrol" prepared and offered for sale by the Aroma Manufacturing Company, of 699 Fabre Street, Montreal, which they claim is ten times sweeter than ordinary sugar. The retail price is thirty-five cents per package. It is offered to retail grocers, druggists and general merchants. The R.M.A. of Canada are informed by the Department of Inland Revenue that this article is illegally sold for the following reasons:

1. It contains saccharine without declaration on the label.

2. The amount of saccharine exceeds the limit permitted by regulations under the Food and Drug Act.

Any article of this character found in the stores of retail merchants can be confiscated, and there is a fine attached.

The Luxury of a Luxury Tax

By Victor Lauriston.

Taxation we must have; in no other manner can we pay our way; let alone our war debt. Inanimate natural resources, undeveloped enterprises, population yet to be—these cannot pay. The taxation must be paid by living people of Canada out of the proceeds of their individual enterprise. Whatever tax we levy is bound to be a tax on production, and bound to hit both producer and consumer—because, in the last analysis, all are producers and all are consumers.

Conceding that taxes are necessary, conceding that production must be taxed, conceding that the ultimate consumer must pay—conceding, too, that the government is wise to end borrowing and begin taxing to pay for past borrowings—there is still room for difference of opinion as to the wisdom of specific taxation measures evolved in the Drayton budget.

An American railroad magnate many years ago won unwelcome fame by his imposition of "all that the traffic will bear." That, at the heaviest, should be the limit of taxation; and really wise taxation does not go that far. When taxation becomes prohibitive it ceases to produce revenue, thereby failing the very purpose for which it was conceived. For revenue purposes—and that is the primary purpose of all taxation—a one per cent. tax, so light as not to influence buying and selling, is better than a ten per cent. tax which scares the potential seller into limiting his production. The lower rate is quite usually the better revenue producer.

Witness the development of the postal system, and the immense increase in postal revenue, following the introduction of penny postage.

A further axiom of taxation is, that it be simple, uncomplicated, easy to understand, so that the least educated citizen may readily know what he has to pay, and those citizens involuntarily constituted tax collectors without salary should not have imposed on them an immense volume of clerical work. Furthermore, it is axiomatic that any tax is bad which costs too much to collect, and, through enlisting the services of a large staff for its collection, withdraws a disproportionate number of people from the vital work of production.

The luxury tax as originally conceived and enforced has been modified to meet these objections in some slight measure. In its modified form it has been in operation long enough to pass fair judgment upon it. Some of the earlier and more exasperating features have been removed by the amendments; but there still remains much that—regarded from a business standpoint, entirely apart from politics—is unfair, injudicious and exasperating, alike to business men and to the consuming public.

There was one evil feature that cannot be undone, but can surely be guarded against in future budgets. That is, the launching of an entirely new and very complicated system of education of those effected. Under previous budgets, changes in the customs tariff were made in this way. That was, perhaps, necessary but a tariff is, after all, an uncomplicated thing, and its revision up and down involves no change in the machinery of collection.

With the luxury taxes the case was different. On the night of May 18th, 1920, the retailer was merely a business man. On the morning of May 19th, 1920, he found himself, quite without notice, a tax collector for the government. It was his duty to collect luxury taxes on a wide variety of articles, and that without the slightest semblance of official instructions. He had to guide him merely the Ottawa dispatches in his morning paper—if he happened to take a morning paper. He had to interpret regulations he did not understand; he had to be a law unto himself and his customer; he had to improvise a complicated system of recording his tax receipts; and, should his foot slip or his mind waver or his judgment err, he became a criminal, liable to drastic punishment.

The handicap of being constituted an unpaid tax collector for a government was enough in itself, as any retailer will testify; common courtesy might have impelled the government to give the retailer some warning, some preliminary instruction, some hint beforehand of what he was expected to do, some chance to adapt his methods to new conditions.

Under exasperating circumstances the retailers throughout Canada have shown a patriotic disposition to co-operate with the government. Yet they question, as any citizen fairly may, the wisdom of the principle involved in the luxury tax and the judiciousness with which it has been applied.

It has made all wool a luxury and shoddy a necessary of life—and the same principle is involved throughout. The buying of cheap and inferior goods that will not give service is encouraged; the wiser buying of durable goods is penalized. To the workers, on the threshold of realization of life-long dreams of better living conditions, the luxury tax says: "Go back to your dark ages of shabby clothes, homes without brightness or music, life unadorned—or pay to your Government the penalty of your aspiration for better things. So long as you buy cheaply we will not touch you; when you begin to buy wisely and well, for service as much as for show, then we sting you!" Penalties imposed on wisdom, premiums paid on unwisdom—that is one phase of the luxury tax.

An argument in favour of the luxury tax was, that it would discourage extravagance. That may be; in so far as it discourages all wool and encourages shoddy, discourages pleasant home surroundings for the worker and encourages tawdry surroundings, its effect may reasonably be questioned. That it has hit business will be conceded by most business men. And a tax that hits business also hits production—and there was never a time when the cry for greater production was so pressing.

Take the immensely increased tax on alcoholic perfumes, toilet preparations, and similar articles. Here is a direct blow at a vital, important and growing industry. Destroy or even limit this industry by drastic taxation and you tend to create unemployment. This is a tax which comes straight home to the Border cities; but we view it from the wider standpoint of national encouragement to greater production.

This is just an instance of the effect of a too-heavy impost upon production. It kills production. There-

by it destroys revenue. Therein lies the essentially evil principle of so-called luxury taxation—which, in the last analysis, is a tax on business, on trade, on production, and if too heavy or too vexatious, a drain upon the life-blood and nerve force of Canadian trade.

Nothing need be said of the complicated work involved, to the public, the retailers and the Government, in the collection of this revenue. To the public an intense annoyance, to the retailers a source of much additional clerical work, the tax would seem—if it is to be effective—to impose on the Government an immense amount of supervision that cannot help but prove a costly burden. Its capacity for producing revenue may be all that is claimed for it; but at that the Government may pay too much for its whistle. —Border Cities Pictorial.

SAD BUT TRUE

A certain retail merchant in a moment of exuberance invested $12 in a membership of the R.M.A. in this Province. His investment, together with similar investments, helped to finance the Association's work for the period of a year, during which time a great deal was done in combatting unfair trade restrictions and legislative enactments that were detrimental to the interests of the retail merchant.

At the end of the said year, said merchant was invited to renew his subscription, but twelve months' meditation, had, alas, made him a sadder and wiser (!) man, and much he regretted the moment of indiscretion when he paid out twelve perfectly good "bones" merely to protect his trade interests. He had come to the conclusion that the Association was no good, anyway. In the language of the novelette, "another year went by," or almost by, for it was in the eleventh moon that our friend observed a cloud on his hitherto unadulterated horizon and it was a very real storm that it forecasted, too.

It dawned on the same head that had considered $12 too much to pay for the privileges of the R.M.A. for twelve short months that in order to meet this new menace, he and his friends, who were threatened with danger must organize. An agonized "S.O.S." went out to the Vancouver office and that office was expected to rise to the occasion and do the needful just as if our hero was in the best of standing, whereas the money of those who were really members of the association had to be used to fight this young man's battles. To those who are eager to know the name of our friend, we would say that it is Selfish and that his number is legion. The moral to this perfectly true story is obvious.

Resolutions of B.C. Board R. M. A.

Passed at Recent Convention at New Westminster.

We give below in concise form, with some comments, the principal resolutions passed at the recent convention of the British Columbia Board of the R.M.A. We know these will be welcome to our readers generally, for they are of vital interest to all traders.

"Resolved that this conventon instruct its executive to exercise its powers to the fullest extent possible to prevent wholesalers, manufacturers or importers selling in direct competition with the retailer to consumers or others."

This resolution concerns the fundamental principle of merchandising ethics and lays upon the executive officers clear-cut responsibility.

"Resolved that this convention go on record as opposed to wholesalers, jobbers and manufacturers giving quantity discounts to retailers."

"Resolved that this Association petition the Government to amend the Bankruptcy Act of 1919, Section 1, clause 8, part 1, by deleting all the words after "wage earners."—Referred to Dominion Board."

The convention took the view that farming as an occupation is not entitled to exemption from the provisions of the Bankruptcy Act, the part of the Act reading "The provisions of this part of this Act shall not apply to wage earners or to persons engaged solely in farming or the tillage of the soil."

"Whereas it has been laid before this convention by the Auto Accessories Dealers' Section that before the placing of the Sales Tax, gasoline vendors' gross profits was 7.32 per cent, and after placing on the sale of gasoline the 2 per cent sales tax, their profit has been reduced to 5.47 per cent, the prevailing retail price being established by the Refiners Retail Service Stations. This convention therefore goes on record as submitting the fact that the taking of this tax from an already small margin of profit is working a hardship on this section of the retail trade."—Referred to the Dominion Board.

Within ten days from the passing of this resolution, the results sought for were secured, and credit is due to the prompt action of Dominion Secretary Trowern in this connection.

"We, the British Columbia Board of the R.M.A., recommend that instead of placing the collection of the Luxury Tax on the retail trade, it be collected at the source of supply, namely from the manufacturer and importer, and in this way it would be absorbed in the same manner as all systems of taxation are absorbed." — Moved by J. B. Knowles, of Kelowna; seconded by Charles Parker, of Chilliwack.

"Whereas the retail merchants suffer loss and inconvenience owing to wholesalers and manufacturers billing shipments in an incomplete and careless manner, this convention authorizes its executive officers to take the necessary steps to have shippers give the correct weight, classification and rate on all bills of lading."—Submitted by Chilliwack branch.

"Whereas the basis of assessment under the heading of personal property works a pronounced hardship upon the retailer, who in many instances is thereby called upon to meet a tax assessment out of all proportion to his net income as compared with other classes in the community, and whereas the returns as called for in the Act at the present time has a tendency to promote manipulation in the hands of the unscrupulous trader, thereby lowering the standard of commercial ethics aimed at by the members of the R.M.A. of Canada, be it therefore resolved that the Provincial Government be petitioned to ameliorate these conditions forthwith by eliminating the basis of assessment upon stock and making a direct assessment upon income only, which is the only equitable and proper basis of taxation.—Resolution referred to incoming executive for investigation as to how the condition could best be ameliorated."—Submitted by Nanaimo Brach.

"Whereas it has been the custom of certain cartage houses to charge cartage to their customers in the retail business—and whereas we figure that this charge should be absorbed in their overhead. Therefore be it resolved that this convention go on record as being strictly opposed to this practice, delivery being part of the service in a modern business. Be it further resolved that the secretary be instructed to circularize each individual member of our association re this subject, attaching a questionnaire as to whether retailers will refuse to pay this charge. If the majority are in favour, all members to be requested to refuse on and after a certain date and due notice of the association's action be mailed to all wholesale houses."—Submitted by D. Bentley, of Wyatt Bay.

This resolution concerns a vexed question of long standing, and this is the most emphatic resolution on the subject that has ever been passed.

"That we, the British Columbia Board of the R.M.A. of Canada, endorse the action of the officers and members of the Dominion Board and the Dominion executive council in their protest to the postmaster general, regarding the present parcel post regulations benefitting the large mail order houses to the detriment of the smaller retailers, and trust that this matter will be vigorously followed up to a successful issue."

"Whereas the grocers of the Chilliwack R.M.A. have had considerable difficulty in securing the adequate quantity of sugar for their requirements. Whereas the Grain Growers Association in face of the above facts, were able to buy sugar in carload lots. Be it therefore resolved that the incoming executive be requested to inquire into the facts and report their findings to the secretary of the branch association."

The waiter in a railway buffet came to the table where a passenger was seated.

"Tea or coffee, sir?" he asked.

"Don't tell me," begged the passenger earnestly, "don't tell me, just let me guess!"

"Madam," said the conductor, politely, to the coloured lady. "You must remove that suit-case from the aisle."

"Fo' de lawd sake, conducto', dat ain't no suit case. Dat's mah foot."

Fifty-eight Selected Slogans from Canada

Special to the "B.C. Retailer."—Copyright.

By Ernest A. Dench.

So many stores seem to get along without a slogan that there must be a reason for it. From the time of opening until you close at night you do not get a moment's respite and you are then too tired to do any hard thinking.

A simple piece of newspaper copy can be gotten off one's chest in a few minutes after constant practice, but a newspaper advertisement is generally only effective from one issue until the next.

With the slogan it is different. In a few words the slogan permanently expresses the particular policy of your store—and that is a matter which cannot be expressed without much careful forethought. Better no slogan at all than a hastily conceived one that unintentionally misrepresents your store.

To help you to pick a suitable slogan fifty-eight representative Canadian stores from Coast to Coast have come forward with slogans that they have found effective.

Service Expressed a la Slogan

Of course you render service. But how and in what form? Such a slogan should give this detailed information. A few examples:

"We Are Here to Serve You." (MacKinnon Co., Charlottetown, P. E. I.)

"The Store of Superior Service." (Doig, Rankin & Robertson, Ltd., Brandon, Ont.)

"The Firm for Service." (Hudson's Bay, Co., Lethbridge, Alta.)

"The Store That Gives Good Service." (Potter & Shaw, St. Catharines, Ont.)

"The Store of Satisfaction." (Ogilvys, Montreal, P.Q.)

"Where Service, Quality and Prices Are Always the Best." (Cooks, St. Thomas, Ont.)

"Store Where Service Counts." (R. Curle, Sask.)

"Store of Quality and Service." (Vermilea & Son, Belleville, Ont.)

"Our Motto—Quality Plus Service." (Gas & Electric Co., Moose Jaw, Sask.)

"The Store of Individual Service." (Robinson, MacBean, Ltd., Moose Jaw, Sask.)

Quality Should Be Mentioned

Our old friend Quality is always engaged in mortal combat with his enemy Price Appeal, so here goes:

"If You Get It at Plimley's It's All Right." (Plimley's, Victoria, B.C.)

"Where the Good Goods Come From." (Arthur's, London, Ont.)

"The Seal of Quality." (Hudson's Bay Co., Edmonton, Alta.)

"The Store of Quality." (Youngs Bros., Camrose, Alta.)

"It Pays to Pay for Quality." (Fairweathers, Ltd., Montreal, P.Q.)

Is Your Business Small or Large

Are you in a small or large way of business? It is up to you to inform the public of your local status:

"The Always Busy Store. But We're Never Too Busy to Wait on You." (Geo. McLeod, Ltd., Calgary, Alta.)

"The Store With the Stock." (Geo. Naylor & Co., Ingersoll, Ont.)

"A Store for Everybody." (Browns, Ltd., Portage la Prairie, Man.)

"Greatest Selection Under One Roof." (Winnipeg Piano Co., Winnipeg, Man.)

"Saskatchewan's Greatest Store." (MacMillans, Saskatoon, Sask.)

"Where Most People Trade." (Maynards, Victoria, B.C.)

"St. Thomas' Greatest Shopping Centre." (Goulds, St. Thomas, Ont.)

"The People's Store." (Dupuis Freres, Montreal, P.Q.)

"The Big Store With the Big Stock." (Bishop's, Sydney, N.S.)

Solving the Location Question

Some stores are not easily found when one is in a hurry. There is also the new resident to be considered. Now for a few location slogans:

"Yours on the Corner on the Square." (Aos & Hellekson, Cabri, Sask.)

"Always on the Sunnyside." (Foley, Bowmanville, Ont.)

"Just Beyond the Court House." (Lucille, Vancouver, B.C.)

"Just a Step North Off St. Catharines on Bleury Street." (Wilders, Montreal, P.Q.)

"Ask the Conductor to Show You Labelle's Store." (Labelle's, Montreal, P.Q.)

"Seventeen Stores in Canada." (D'Allaird's, Edmonton, Alta.)

"There's a Davies Store Near Your Home. See a Phone Book." (Davies Co., Ltd., Montreal, P.Q.)

Price Appeal Calls for Consideration

In these days of H.C.L. the price appeal is not to be despised. This angle should be touched upon if it is truthful of your establishment.

"The Long Store With Short Prices." (Speaks, Waldron, Sask.)

"The Store That Is Patronized by the Thrifty Buyer." (Simard's, Cabri, Sask.)

"Where Good Goods Are Cheap." (Northway-Grant Co., Orillia, Ont.)

"The Store Where Your Dollar Learns to Have More Cents." (Engel, Oshawa, Ont.)

"The Small Store With Big Values." (Tucker Piano Co., Winnipeg, Man.)

"Economy Is the Easy Chair of Old Age." (Fitzpatrick & Geraghty, Peterboro, Ont.)

"The Store for Big Values." (Lowry's, Camrose, Alta.)

"You Never Pay More at White's." (White's, Cabri, Sask.)

"Values Tell." (Cunningham's, Vancouver, B.C.)

"We Sell for Cash. We Sell for Less." (McLean & Mills, Acton, Ont.)

"Always the Cheapest. Always the Best." (Judd, Fraser & Cochrane, St. Thomas, Ont.)

"The Better Value Store." (Smith & Chapman, Victoria, B.C.)

"The Store That Saves You Money." (Gordon & Orr, Stratford, Ont.)

"Where You Get Most Value for Your Dollar." (Webster's, Bowmanville, Ont.)

"Prices Right." (Holmans, Charlottetown, P.E.I.)

"At the Home of Low Prices." (Popular Shoe Store, New Westminster, B.C.)

The First Person Appeal

The slogan that is addressed in the first person is generally in the nature of a cordial invitation to patronize your store. It consequently carries more weight than the third person slogan.

"Get It at Goodwins." (Goodwin's, Ltd., Montreal, P.Q.)

"Get the Habit of Dealing at Johnson's." (Clinton, Ont.)

"You Can Get What You Want at Joyner's." (Moose Jaw, Sask.)

"The Store It Will Pay You to Know." (Allan's, Montreal, P.Q.)

"Shop at Poutre's. It Pays." (Poutre's, Sherbrooke, P.Q.)

"Come to Hays First." (Hays, London, Ont.)

"Something Better—Call and See G-o-r-d-o-n-s." (Gordons, Edmonton, Alta.)

"Watch Our Windows for Your Wants." (Chestnut & Sons, Ltd., Frederickton, N.B.)

The Old Established Store

If you have been in business in the same town for years, you do not need to be told the importance of capitalizing the fact.

"The Place Where Grandfather Traded in 1872." (Chevrier's, Winnipeg, Man.)

"The Old Store With the Young Spirit." (Sherbrooke, P.Q.)

Out of some fifty-eight selected slogans there should be at least one that was made for your store. Your slogan problem has therefore narrowed down to the matter of selection.

(Copyrighted, 1920, by Ernest A. Dench.)

Here. There, and Everywhere

At the annual convention of the National Sheep and Wool Bureau of America last month it was stated that re-worked rags were replacing virgin wool in the cloth of manufacturers. The United States "Truth in Fabric" bill compelling manufacturers to stamp every yard of cloth with its content of virgin wool and other material was endorsed by the convention.

In the action in the Court of Appeal of the Canadian Bank of Commerce versus Martin and others, it was ruled that where upon the voluntary winding-up of a company under the Companies' Act, R.S.B.C. 1911, ch. 39, a creditor, making its claim as such, valued its securities at a certain sum and accepted for that sum certain book debts of the company, the price thereof being deducted from the creditors' claim, it was held that the portion of the company's debt thereby represented was satisfied and that the sureties thereon were released.

At the luncheon of the Vancouver Rotary Club on August 24th, Roy Wrigley and Ben Benwell spoke on the advantage of B.C. firms entering the mail order business. Mr. Benwell (whose remarks at a subsequent function are reported elsewhere) urged that mail order money should be kept in British Columbia and not sent to Eastern houses. Mr. Wrigley stated that Eastern firms were becoming very active here of late and instanced one Calgary firm as selling auto tops in Chilliwack. In 1919 there were 32 new places in this Province and 107 so far this year, he said. Of the total of 2,149 places in the Province 1,323 can be reached by mail, 222 more than in Alberta. The population of British Columbia is 718,860, and 536,707 for Alberta.

At the annual banquet of the Victoria and District Shoemakers' Association held recently, Mr. McBrine, a well-known figure in the leather trade in Toronto, said that owing to scarcity of the raw material that no real appreciable decline in leather prices was yet possible. Mr. Francis, of the British Columbia Leather Company, Limited, dealt with the difficulties his firm had experienced for some time in obtaining goods needed to meet normal demands.

Dealers in boots and shoes must not in future allow their salesmen or clerks any bonuses or percentage for selling goods for more than normal of stipulated prices. In an order handed out this month the Board of Commerce declares that this practice tends to enhance the price of boots and shoes, and must cease.

With an increase of $6,321,171.88 as respects war tax collections (which included sales and luxury taxation) for the month of August, as compared with August of last year, the new taxes have begun to make their weight felt in the national treasury. Canada's total revenue for the month just closed was $11,374,290.98, as against $5,251,-

801.41 for the corresponding month of last year. The increase in the amount of war tax wiped out the decrease of $198,915.76 in the total amounts received from excise and seizures; fines, methylated spirits and law stamps, and left a net increase in inland revenue for the month of $6,122,489.57.

The total revenue for the fiscal year ending March 31 last was slightly over $58,900,000. A very conservative estimate based on the August totals places the total collections for the current year at $115,000,000. However, it is doubtful that the total revenue for the fiscal year will be $150,000,000 or more. The luxury and sales tax collections, it is stated, are expected to show a substantial increase in coming months.

For June, July and August of this year the war tax collections have totalled $18,185,037.34, as against $3,973,287.43 for the corresponding three months of last year, an increase of $14,211,749.91. If the increase of last month is borne out during the balance of the fiscal year the total increase would approximate $75,000,000.

Business and industrial conditions during the remainder of the calendar year will be marked by a "definite trend to a somewhat lower level of prices," according to a semi-annual report upon crops and business given out recently by the United States chamber of commerce. The committee making the report added that the general financial opinion in the country was that the readjustment would be accomplished without "financial disorder or any sudden economic calamity."

Tight money, unrest of labour, loosened bonds in some phases of social life, the Russian-Polish war, and the high cost of necessities are enumerated as disturbing business factors, but in the opinion of the committee there is no need for the country to become panicky.

Retail prices, in the opinion of the Federal Reserve Board, will decline slightly during the coming fall and winter months, and will slump next spring to still lower levels.

Changes in the prices of raw materials, which were reported to have declined sharply during the past few weeks, will not show their effect, according to the board, in retail prices, until early next spring.

Overalls, which were to have protected us from tailors' and dress-makers' overcharges, enjoy a very limited favour—and the imported paper suits which have made their appearance some time ago, are likely to meet the same fate, says an English correspondent. The fact that one may wear a new suit every week, and yet spend less in the course of a year than if one ordered a single suit a from a West-end tailor, will not make a wide appeal. Samples of these suits, it is said, were permitted to pass the customs at the declared value of twenty cents per article, and they can be sold retail from fifty cents upwards. The prospect of encountering a thunderstorm when clothed in paper even of the "best class of texture" is appalling to contemplate.

SUGAR STILL CONTROLLED

A number of enquiries have come to the Association at the Vancouver offices as to whether the Board of Commerce still control sugar. They do and the following declaration and order dated July 20th issued by the Board for the whole of Canada will put everyone right on this point:

"This Board, pursuant to all powers in it residing declares and orders as follows:

"1. That Paragraphs Nos. 3 and 4 of this Board's order numbered 82, dated the 18th day of June, 1920, be and are struck out, with respect to transactions in sugar had on or subsequent to the date of this order (but not with respect to transactions in sugar had previously, nor with respect to liability, criminal or otherwise, therefrom ensuing) and that the following paragraphs be and the same are substituted in lieu and stead of said paragraphs in Order No. 82, viz.:

"That while refiners' prices are 24 cents (to which prices the refiners whose names are set out in paragraph Numbered 8 of said Order No. 82, have this day advanced their prices after previous application to and approval by this Board) or under, basis Montreal, Chatham or Vancouver, sales of granulated sugar by retailers thereof (whether or not the sugar is wrapped and (or) delivered) at a price higher than twenty-six cents per pound plus freight, if any, paid will be held by this Board to have been made at a price which includes an unfair profit. Where sales in small quantities are demanded, and, by reason of currency limitations, it is impossible to make exact payment for sugar in exact conformity with the provisions of this order, then if the demanded sale is of one pound and the price, in exact conformity with this order, is twenty-six and one-quarter cents or less, the sale, if made, shall be made for twenty-six cents, but in such case the dealer may refuse to sell only one pound and may require purchase of four pounds, whereupon the price payable shall be one dollar and five cents for four pounds. Likewise as to demands for two-pound or three-pound sales under similar circumstances. Where the demanded sale is of one pound and price, in exact conformity with the provisions of this order, is twenty-six and one-half cents or less but more than twenty-six and one-quarter cents, the dealer may refuse to sell less than two pounds and the sale price for the two pounds shall be fifty-three cents. Where the demanded sale is one pound, and the price, in exact conformity with the provisions of this order, is twenty-six and three-quarter cents or less, but more than twenty-six and one-half cents, the dealer may refuse to sell less than four pounds and the sale price for four pounds shall be one dollar and seven cents.

"And generally, where small quantities are sold the dealer may adapt his price charged to currency conditions by marking down the price and not marking it up, the whole notwithstanding anything in this order contained.

"4. That while refiners' prices are twenty-four cents or under, basis as aforesaid, sales of granulated sugar by wholesalers thereof at a price so high that a retailer of such sugar will be unable to resell such sugar at twenty-six per pound plus freight and at the same time realize thereon, freight paid, a margin, spread or gross profit of two cents per pound, will be held by this Board to include an unfair profit.

"Provided, however, with respect to transactions in sugar had previously to the date of this order, the liability of all persons, firms and corporations for criminal or other consequences with relation to sales or purchases of sugar shall remain and be effective notwithstanding the striking out of said paragraphs 3 and 4 of said order, numbered 82 of this Board, with respect to which last mentioned transactions in sugar the provisions of said Order No. 82 shall be and remain in full force and effect."

B.C. Merchants Who Have Made Good

1.—O. B. ALLAN, Vancouver.

"The secret of success is honesty, hard work and a knowledge of one's business," says O. B. Allan. From the apprentice's bench to the ownership of the largest retail jewellery store owned by an individual in the whole Dominion of Canada is a long step. Yet it is the record of O. B. Allan of Vancouver. Such a record could only be possible for a man possessed of many sterling qualities as a business man and also as a citizen. O.B. is "successful" in more than having made himself the owner of a healthy and thriving business; for he is as well liked and respected as he is well-known.

"No man is a hero to his valet," as the old saying goes, and when an employer is as well spoken of by his employees as is Mr. Allan, it gives an insight into some of the main reasons for his success.

Mr. Allan was not born in the lap of luxury and speaks in the highest terms of the parental care and advice that gave him the standard of living he has always followed. It is interesting to know that as a boy he sold newspapers and that to come West he borrowed $100. He believes in being "on the job" early, as his staff can verify.

Oscar Bruce Allan is yet a young man, but has one of the leading stores catering to the wants of the public in the way of diamonds, watches, jewellery and the like in the busiest city in the Province of British Columbia. Occupying a considerable portion of the ground floor of the ten-storey Rogers Block, his store has a commanding frontage on Granville and Pender Streets, of 132 feet, being half the frontage of the whole block, and the interior is just a little better than the imposing exterior would lead one to expect, being spacious, lofty, and fitted as only a first-class store would be equipped.

Mr. Allan is essentially a self-made man, and (what people who entrust business to the retail merchant want to be sure of first) knows his business from the bench to the manager's chair. He was born in Guelph, Ontario, and at the age of 15 was apprenticed to G. D. Pringle there in the business in which he has all his life been engaged, and after faithfully serving his five years in the good old-fashioned way (there were no mail courses then) he came West and worked for that pioneer merchant of Vancouver, George Trorey, who had a store on what was then the main street of Vancouver, Cordova Street. He worked with Mr. Trorey as a journeyman, being with him altogether seven years and three months, but during this time Mr. Trorey opened another store at the north-east corner of Granville and Hastings and Mr. Allan was placed in charge of the store on Cordova, joining Mr. Trorey later at the Hastings store when the Cordova business was incorporated with the more up-to-date one in the city's newer business street.

At the end of his service with Mr. Trorey, Mr. Allan, like an ambitious young man, started on his own and came to the site he now occupies, but that was then just a one-storey building. He was there about five years when the building was torn down for the majestic Rogers Building to be erected and Mr. Allan secured a store which is now part of the premises occupied by Gordon Drysdale, Limited, at the corner of Dunsmuir and Granville. He was there just 18 months and having bespoken the store he now occupies, he returned to his present quarters in December, 1912.

It must be mentioned that Mr. Allan, who is sole owner of his business, does a very large amount of manufacturing for his retail trade and the "Retailer" representative was conducted to his workshops in the same fireproof building to see the wheels of industry and the hands of busy workers ever on the move in the actual manufacturing from the raw material of cases for diamond set watches, fine rings, medals, badges, buttons, etc. No less than 25,000 of one medal was struck by him and countless lodge and society emblems come from his workshops, all made from the raw metal. During the war the firm turned out a large number of badges for battalions from places as far east as Winnipeg. One minature ladies' wrist watch in platinum set with diamonds is worth $2,500.

Mr. Allan is a modest man—he is also a Mason and a warden at Christ Church, Vancouver. He pleads guilty to a little golf occasionally as his outdoor exercise. His home is in the West End and last but certainly not least, he has a wife whom he met in Vancouver not long after his coming here, and the happy event took place in 1902, and the lives of them both have been blessed with three girls and a boy.

NEVER GIVE UP

Never give up!—it is wiser and
better
Always to hope than once to despair;
File off the load of doubt's cankering fetters
And break the dark spell of tyrannical care.
Never give up, or the burden may
sink you—
Providence kindly has mingled the
cup;
And all trials and troubles bethink
you,
The watchword of life must be,
"Never give up!"

He, who, forgetting self, makes the object of his life's service helpfulness and kindness to others, finds his whole nature growing and expanding, himself become large-hearted, magnaminous, kind, sympathetic, joyous and happy; his life becoming rich and beautiful. —Ralph Waldo Emerson.

AMONG THE RETAILERS

C. J. Mills and B. S. Brooks, known as the Millbrook Co., have bought out Mr. Reid at Merritt.

The Chilliwack Electric Co., Chilliwack Shoe Co., C. H. Cowan Drug Co., Ltd., Max Green and Samuel Houston suffered loss by the recent Chilliwack fire.

R. M. Cavin, of Cowichan Station, butcher, has assigned to Charles W. O'Neil.

Miss E. M. Fox, photographer, of New Westminster, has sold out.

A meeting of creditors of the Western Grocery Co., of Victoria, was held on August 18th.

J. H. McGrath, of Central Park, has sold to Francis L. McClements.

Mrs. M. A. Demers, has sold out her grocery to L. J. Phillips, at Colwood.

The grocer's stock and fixtures of the P. D. Johnson estate at Esquimalt has been sold to Mrs. Sarah Gould.

Arthur Lohman, confectioner of Kerrisdale, has sold out.

W. B. Goldie, of North Vancouver, suffered a fire loss in his hardware store last month through fire in premises adjoining.

Ernest E. Smith, merchant, of Vancouver, has sold to Shore & Shore.

J. R. Snelgrove has sold out his store at 601 Victoria Drive, Vancouver, to H. W. Ireland.

George Hammill has sold out his Chambers Street business at Victoria and purchased the grocery of Reginald F. Young.

The Windsor Grocery, Limited, at Victoria, has assigned to Percy Wollaston.

Mrs. A. B. Bray has sold her millinery business at Armstrong to Mrs. P. Kay.

John Bickle, of Ladysmith, has sold out his general store to Barrett & Rogers.

The Fraser Valley Market and Union Public Market of Vancouver, has been dissolved. (See Partnerships.)

Laidlaw, Cunningham & Dalby, Limited, druggists of Vancouver, are applying for change of name to Laidlaw & Cunningham, Limited.

The work of the Vancouver office of the R.M.A. having so greatly increased it is no longer possible to combine the offices of collector, manager and assistant secretary, so R. H. Fairley is now assistant secretary and J. Cotton has charge of collections in respect of the Vancouver and Provincial branches.

A demand for organization at Penticton together with the emergence of a new problem in retail merchandising will take Secretary Hougham to that district during the week of September 19th. He expects to proceed thence to the boundary, taking in the towns of Rossland and Trail, and if at all possible he expects to return by way of Revelstoke.

The McKenzie Street Grocery at Victoria, is dissolving on September 30th. F. L. Honor will continue the business.

The Oak Lodge Dairy, Limited, at Victoria, has sold out to B. Beaumond, P. D. Hillis and Dr. A. H. Tanner.

L. Richmond, Crescent Shoe merchant at Nanaimo, will move into the premises at present occupied by Harvey Murphy as soon as Mr. Murphy occupies his new store on the corner of Commercial and Bastion Streets, formerly occupied by the Western Mercantile Company.

The grocery at Burrard and Davie, Vancouver, formerly run by Coates & Company, is now under new management, that of McPherson Brothers.

Charles Traughton, of Mission City, has sold out to J. W. Asaph.

S. Gould's grocery at Victoria, has been acquired by P. D. Johnston.

J. M. Toombs succeeds T. Parke at the grocery at 1110 Broadway West, Vancouver.

Bradley & Toms is the firm now in charge of George Bradley's old store at Chilliwack.

H. McGowan has succeeded to the store of J. T. Watt at West Vancouver.

F. J. Green's store at 8th Street, New Westminster, is now in the hands of W. P. Bradley.

Kenny Brothers & Company, now run the grocery store at Terrace, lately in the occupation of George Little.

The Helen Bay Logging Company, Limited, have succeeded McCarter, Langman & Housley, at Carriden Bay.

Honier & Miller, of Victoria, have been succeeded by T. Honier.

W. H. Stuckey has taken over Charles Mathew's grocery at 6th and Main Street, Vancouver.

S. Johnson's store at Chilliwack, is now operated by J. H. Turpin.

The Prince George Drug Company is the new concern in the store lately directed by the Fort George Drug Company.

Mrs. M. L. Nevill is successor to J. Leake's store at Port Kells.

J. H. Ledger's store at 3870 16th Avenue West, Vancouver, has been taken over by J. F. Pearman.

William Storey's general store at Haney has been taken over by the Pacific Berry Growers, Limited.

The following companies of interest to retail merchants have recently been incorporated in British Columbia:

C. D. Bruce, Limited, 401 Hastings Street West, Vancouver. $30,000. General Clothiers.

Nurton Brothers, Limited, Nanaimo. $10,000. Wholesale and retail dealers in hardware.

Worster Patents Development Company, Limited, 1725 13th Avenue East, Vancouver. $25,000. Taking over the patented devices held by A. E. Worster, covering a process of preserving fruits, vegetables and meats.

McKee's, Limited, 3528 Commercial Drive, South Vancouver. $100,000. General clothiers.

Penticton Stationery Store, Limited, Penticton. $10,000. Taking over as a going concern the business now carried on by A. Mitchell and F. C. Bartlett, as stationery, toys and fancy goods merchants.

Murray Motors, Limited, Marpole, Point Grey. $10,000. Dealers in automobiles and accessories; general garage business.

Heberlee Ideal Bedding Company, Limited, 701 Birks Building, Vancouver. $20,000. Taking over as a going concern the business carried on by I. Heberlee, under the name of Ideal Bedding & Novelty Store.

Pattinson, Ling & Company, Limited, Prince Rupert. $20,000. Dealers in electrical supplies, timber, etc.

The following partnerships of interest to the retail trade of the Province have been recently registered:

Fraser Valley Market and Union Public Market—B. J. R. Muckle and R. C. Ross, at Vancouver.

Standard Cloak & Suit Company—N. Schwartz, at Vancouver.

Three Girls' Hat Shop—Emily Ruddell, at Vancouver.

Herman's Uniforms—Lena Herman, at Vancouver.

Army Supplies—S. Robinson, at Vancouver.

T. H. White, chairman of the grocers' section of the Vancouver branch of the R.M.A., takes his first vacation in six and one half years this month.

George S. McKenzie, well-known grocer of Kelowna, one of the most respected merchants of the interior, has been seriously ill for some time. All his fellow retailers wish him an early recovery.

Mr. Hunter, of Hunter Brothers, of Trail, was in Vancouver recently and gave the secretary a call. Other visitors please do likewise.

By the way, the Vancouver branch annual meeting will be held at Lester Court, 1022 Davie Street. See announcement elsewhere.

Fred Marsh, of the Marsh Motor Co., of Kamloops, called at the Vancouver office of the R.M.A. recently. He attended the auto section convention and also looked over the auto exhibit at the Exhibition.

W. R. Theal, of Chilliwack, was a caller at the Vancouver office the other day. Mr. Theal is an immediate past president of the Chilliwack branch of the R.M.A.

TAILORS UP IN ARMS

Another ruling from Ottawa in connection with luxury and sales taxes, has been received by merchant tailors in Toronto. The notification follows: "You are advised that a luxury tax of 15 per cent on the amount by which the selling price exceeds $40 is collectable on special made to order suits for men and boys, made up by clothing workers under the sectional system.

"The exemption of $60 suits applies only to suits made to order by merchant tailors or journeymen tailors in the employ of the merchant tailors. The tax is applicable in addition at the rate of one to two per cent, as the case may be."

The inspector adds further: "I might say that the sales tax was only one per cent from May 19 to June 16, but from June 17 on it would be 2 per cent, where a manufacturer sells to a retailer or customer."

Tailors Surprised

The notification came as a shock to many of the merchant tailors, and it is expected that many will meet this new ruling reluctantly. "The late information," said W. C. Miller, Ontario Secretary of the Retail Merchants Association, "practically means, if the sales tax is applicable in addition to the luxury tax and has to be paid to the Government by the retailers at one or two per cent as the case may be, the retailer has now to collect the amount from the customer if he is fortunate enough to know the customer's whereabouts. Otherwise the retailer must pay the money out of his own pocket.

"The executive committee of the merchant tailors' section of the Retail Merchants Association, will meet at the earliest possible moment to consider what representations would be made to the Finance Minister and Commissioner of Taxation," said Mr. Miller.

The tailors of this Province have strenuously voiced their disapproval.

Dominion Secretary E. M. Trowern wired the local office of the Retail Merchants' Association that he was opposing the ruling and that he was demanding that the merchant tailors be placed in one class or the other and not in both, and that they should not be expected to make a double contribution. The matter is being placed before the permanent advisory board dealing with taxes, at Ottawa.

Mr. Trowern's telegram to Mr. Hougham reads:

"After consultation with our solicitors have decided to oppose the ruling that merchant tailors are manufacturers as well as retailers. We claim that if they are compelled to pay two per cent they should not collect Luxury Tax as well. Advise your merchant tailors not to pay any tax until we settle the matter. Take no action with Government until we advise you."

ANNUAL MEETING OF VANCOUVER BRANCH

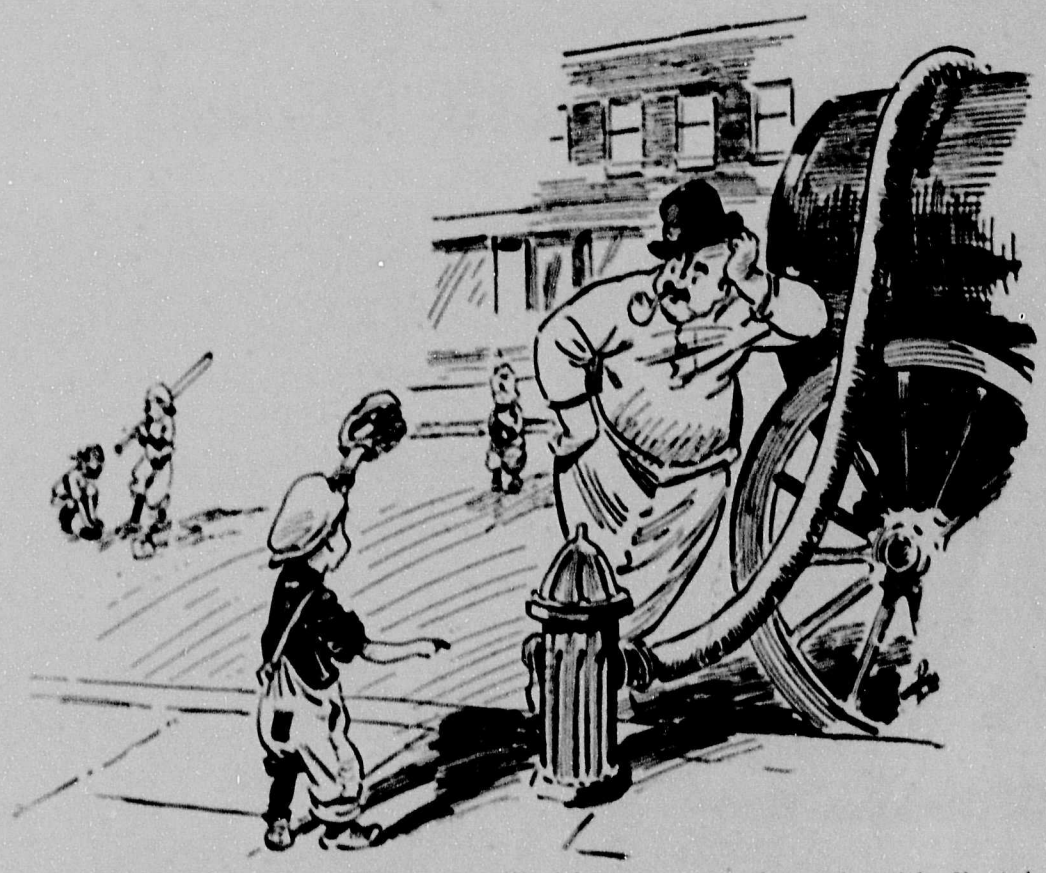
The services of Dr. W. J. Hindley have been secured to deliver the address at the annual meeting of the Vancouver branch of the R.M.A. on October 4th. Those who heard him at the National Convention at Vancouver will require no second invitation to come back for more, while those who did not have that pleasure, should not miss the opportunity for Dr. Hindley's addresses lend a new dignity to the term "retailer." Dr. Hindley is director of education for the Washington State Retailers' Association. There will be other speakers and it is hoped that not one member will miss this, their Association's yearly meeting.

His address will be entitled "The Function of the Retailer in the Community."

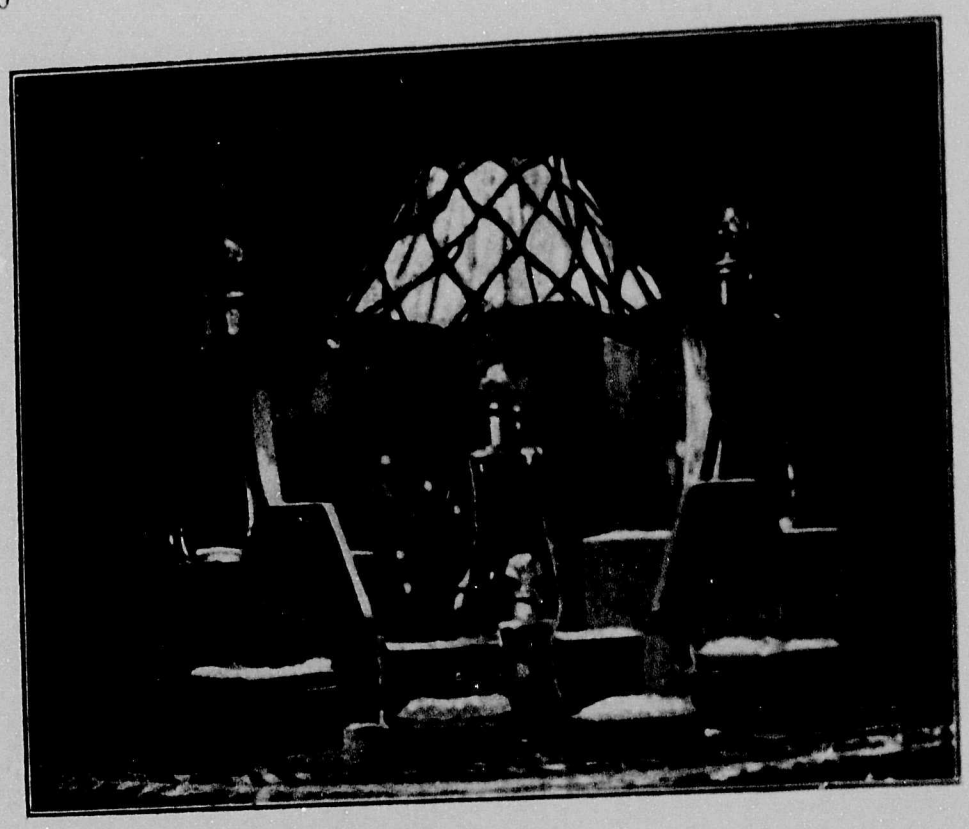
There is but one aristocracy, the aristocracy of those who serve, and but one democracy, the frank friendship of the human race.—Bishop Woodcock.

He who betrays another's secret because he has quarrelled with him, never was worthy of the sacred name of friend. A breach of kindness on one side will not justify a breach of trust on the other.—Emerson.

We learn wisdom from failure much more than from success; we often discover what will do by finding out what will not do; and probably he who never made a mistake never made a discovery.—Samuel Smiles.



"Hey! stop the game a minute till this guy gets through with first base!"



THE VALUE OF LIGHT

Too few window trimmers understand the true value of correct lighting, or, if they do understand it, they fail to apply their knowledge. More than fifty per cent of the sales-value of a window is at night—this statement may be doubted, but a glance at the crowds who stroll the streets at night, having the leisure and inclination to look closely at the windows, will verify it.

At night the correctly trimmed and properly lighted window secures the attention, and the badly lighted one is passed by.

A good illustration of proper concentration of light, set against a well darkened background is seen in this picture. The value of light as a display effect upon perfumery and toilet articles is great, but hardly greater than it can be made with most other lines.

GANONG'S

G.B.

CHOCOLATES

This is **Your** Journal and it can only achieve its full objective by your co-operation. We want still more subscribers—the field is a large one and a word from you will tell others what kind of publication we are getting out so that they will subscribe also. And again—send us by the 10th of every month at the latest something interesting from your district in the way of news copy or correspondence. We shall be glad indeed to hear from you. We want to know you all.

Security - Service - Saving

These are the outstanding features of the

Northwestern Mutual Fire Association

that every Retail Merchant should consider.

The NORTHWESTERN gives expert inspection and insurance at cost to policy holders.

Savings to policy holders paid in cash;
over $3,500,000.00 since organization.

Retail Merchants' Underwriters Agency

401 Vancouver Block. VANCOUVER, B.C.

About the only windows which use the window-value of light as a general habit are those of the better-class jewellers. I believe a little study of the situation would enable trimmers of windows in many lines to produce some very effective results. I remember once in Paris, France, seeing a shoe store window, containing just one single pair of shoes; dainty little silver ball room pumps, set off effectively against an ivory background and pure white light concentrated on the setting.

This made more of an impression on me than a whole window full of cleverly arranged shoes.

And don't forget colour schemes in lighting. Some traders specialize in certain shades, having one "straight" colour all the time, while others have variety.

R. McL.

DETERMINED STAND OF R.M.A. ON QUESTIONS OF PROFITEERING

As evidence that the resolution passed at the recent Dominion Convention at Vancouver of the R.M.A. with respect to profiteering was not mere bluff, the following is quoted as an interesting illustration:

The Retail Merchants' Association of Canada is determined that Mayor T. L. Church, of Toronto, must "show up or shut up" regarding his allegations of profiteering in food and other necessities of life. As soon as the despatch was made public that Mayor Church had written to Premier Meighen and Sir George Foster, Minister of Trade and Commerce, urging that the Dominion Government take drastic action to curb profiteering in food and other necessities, the Dominion Board of The Retail Merchants, through the secretary, got in communication with the secretary of the Association in Toronto, and instructed him to see the mayor and ascertain what evidence he had for making a statement of that character.

The mayor's evidence will be submitted to the Dominion Board, and if his charges are proven the mem- every possible effort to have the

The mayor's evidence will be pub- names of the guilty parties made public.

Retailers Were Cleared

"If no evidence can be produced, we will then ask the mayor to apologize to the persons so charged," Mr. E. M. Trowern, general secretary of the Board, declared. He added that throughout all the investigation that have bene conducted by the Board of Commerce special committees and Cost-of-Living Commissions not a retail merchant was found guilty of extracting an unfair profit from the public.

Mr. Trowern stated that the Board was determined to force any persons making charges against any of the members regarding alleged profiteering to produce the evidence, as the Board feels that there has been too much loose talk in that direction.

"I hope that a statement of this kind hasn't been made by the mayor of Toronto for the purpose of securing another term of office," Mr. Trowern concluded.

ADVISORY REPRESENTATIVE TO BOARD OF COMMERCE

The retail trade throughout Canada will welcome Chief Commissioner White's announcement that the Board of Commerce intends to recommend to the Government the appointment of an advisory representative of the retail trades, said Mr. E. W. Trowern, Dominion secretary, Retail Merchants' Association of Canada.

"This Board of Commerce," said Mr. Trowern, "seems to be disposed to take a broader view of the situation than the former board, and the announcement of Capt. White is an indication of a more reasonable view of our many requests to that body. The retail merchants of Canada feel there is great need of a board of commerce if it is conducted along proper and sane lines.

"Its need is as great for the retail trade as the Department of Labor is for the labouring classes, or the Department of Agriculture for the agricultural classes. The trouble in the past, however, has been that the suggestions which were made by the retail trade to the board, was ignored, and their assistance was not asked for. But we find that the present board is taking a more reasonable view of the situation, and as the board now contains a member who is a commercial man, Mr. A. G. Dillon, together with Captain White, who is a qualified lawyer and one who is capable of taking evidence, and a third who is an experienced person in dealing with arbitration, Mr. F. A. Acland, we feel that under their guidance the board will be made useful and will fill a position which we expected the first board would when formed."

The retail merchants on July 9th presented to the new board many suggestions, chief among which was that the board meet properly appointed committees representing the manufacturers, wholesalers, retailers and organized farmers. It is believed that it was with this in mind that Capt. White made his announcement.

Are You Collecting Your Profits?

Firm of Vancouver Wholesalers Issues Series of Folders Valuable to Every Retail Merchant.

The W. H. Malkin Co., Ltd., of Vancouver, are sending to their customers every two weeks, one of four folders which is calculated to be of considerable benefit. They speak for themselves and as they are so good we publish them for the benefit of our readers generally. We received special permission from Mr. E. Munton, the credit manager of the firm, for this purpose.

Mr. Customer:

Do you give credit?

Unless you are one of the fortunate exceptions you do.

Now credit has been and is a great boon to humanity, but like many other good things it is often abused.

Do you through lack of time or an unwillingness to appear harsh allow your customers to abuse it?

Let us stop and think a moment.

How often are your customers paid?

We venture to say that the majority of them are paid at least fortnightly.

How often do they pay you?

Think it over.

How can you help your customer?

Mr. Customer:

Two weeks ago we asked you:

"How often are your customers paid?"

"How often do they pay you?"

Did your answer to these questions startle you?

OUR TRADE MARK

Is Your Guarantee

RESTMORE

MANUFACTURING COMPANY

LIMITED

VANCOUVER, B.C.

Wholesale Manufacturers

of

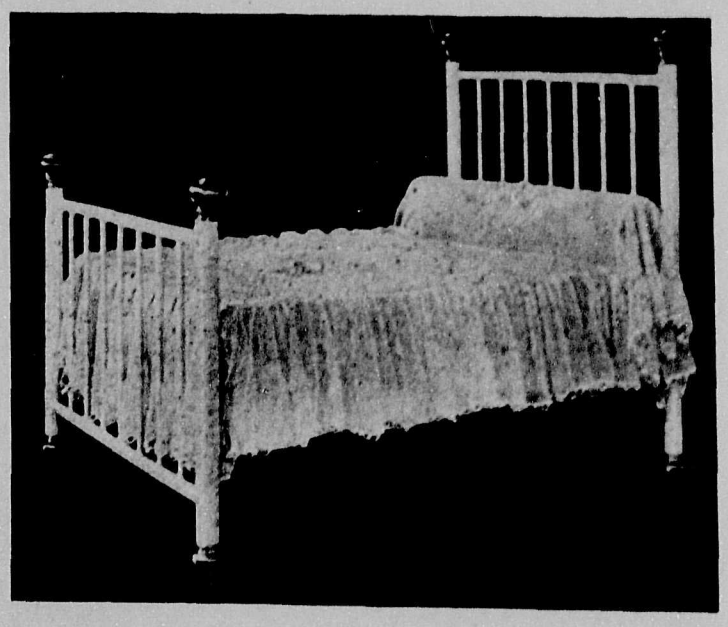
The Famous Restmore Mattress

Also

Woven Wire and Coil Springs
Steel Beds
Sanitary Couches

All kinds of

Furniture for the Home



MADE IN B.C. — LET BRITISH COLUMBIA FLOURISH BY HER INDUSTRIES

Show Your Customers the Restmore Line

Eggs

THAT ARE ALWAYS FRESH

YOUR CUSTOMERS APPRECIATE

BLANCHARD EVAPORATED FRESH EGGS

(In Packets)

A PURE FOOD, PREPARED FOR IMMEDIATE USE

Order Now From

PARSONS, HADDOCK

COMPANY LIMITED

Wholesale Produce.

1057 Hamilton St. VANCOUVER, B.C.

Patronize Home Industry

BUY

COLUMBIA BRAND

Writing Tablets

— and —

School Supplies

Made in B.C.

Wrapping Paper, Twine, St. Lawrence Paper Bags, Toilet Paper, Picnic Sundries and Stationery

Columbia Paper Co., Ltd.

VANCOUVER and VICTORIA, B.C.

Do your customers pay you as often as they are paid?

If not, are you really helping your customer by allowing him to pay you less frequently than he is himself paid?

If he is not cleaning up his account each pay period it is more than likely he is getting just a little further behind each time and in a comparatively short while he by your help is in debt to such an extent that he will remain there for some time.

Does he thank you for helping him into this unfortunate and unnecessary position and reward you with all his business? No, eventually he blames you for his troubles and gets sore if you try to collect your money.

How then can you really help your customer?

We think you see the point, you undoubtedly do him the greater service by collecting your accounts regularly and promptly.

How can you best help your community?

Mr. Customer:

We think that your decision as to "How to help your Customer" would be the best answer to this.

A community where everybody has been educated to pay their bills promptly would be an ideal place for a grocery store, would it not? Such a community would have people who were happy and contented and an atmosphere of prosperity would prevail, all this promoting and engendering a real community spirit.

Why not try to do your share towards making yours such a community by a systematic, tactful insistence that your accounts be paid promptly.

You would be rewarded by the friendship of many, for remember that "Prompt collections make long friends."

How can you best help yourself?

Mr. Customer:

Are you really helping yourself by easy collection methods?

Remember that as a nation we have been and are very prosperous, but a careful analysis of the experience in past years indicates that such a period is almost invariably followed by a reaction more or less severe. We do not wish by this to create any feeling of uneasiness or to predict a period of financial depression in the future, but we do think the time is opportune to throw out a word of warning to our customers, and in doing so we believe that we are doing them a positive service at this time.

By helping your customers and your community in a real way as we have suggested you are creating conditions which will mean prosperity and success to your town no matter what changes may come.

We are sure you have found ere this that to carry a well assorted stock requires considerable more capital than in pre-war days. By a prompter collection of your accounts a larger portion of your capital can be used in a more helpful and profitable manner in the keeping of a fuller and better assorted stock—a distinct service to both customers and community.

Closer collection of your accounts also reduces your losses through bad debts.

We would further remind you that short terms and close collections are "Good business."

SCOT NOT WITHOUT HUMOUR SAVE IN OWN LAND?

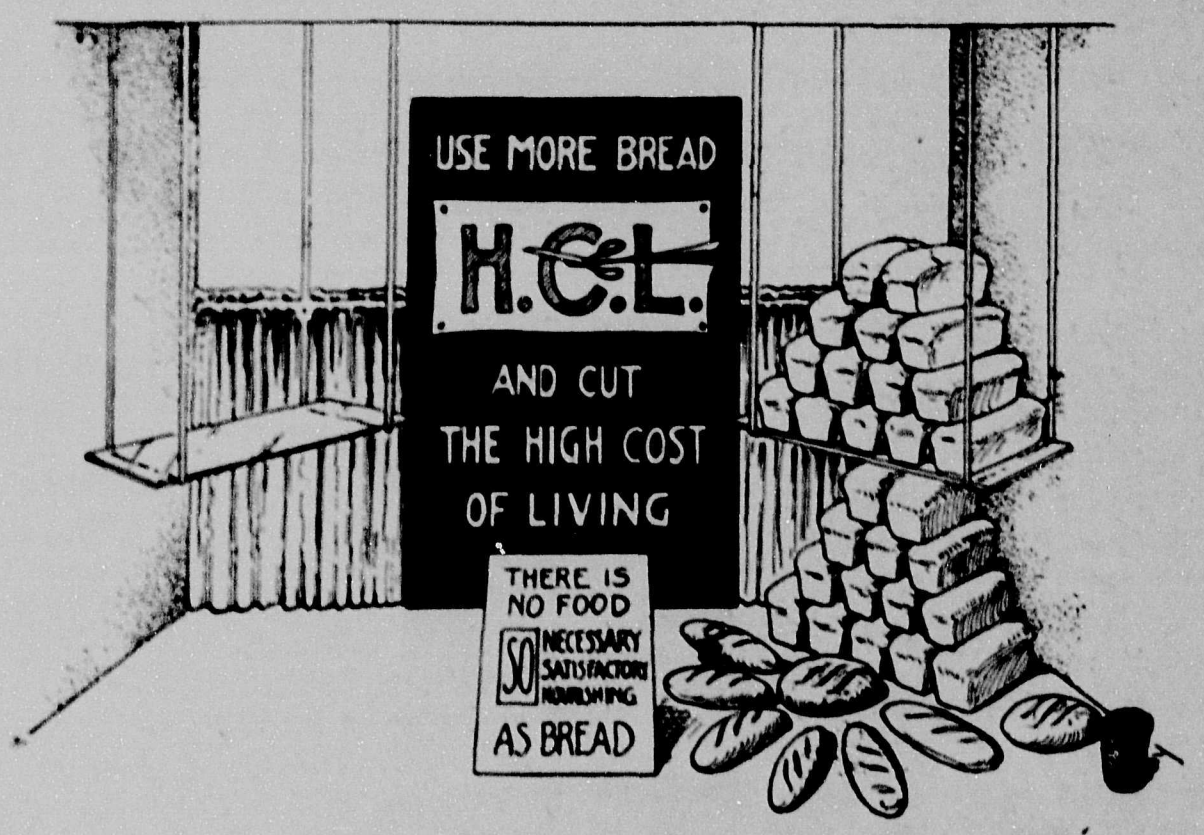
To those who have maintained that the canny Scot has no sense of humour we would recommend the perusal of the following letter, read by Mr. Ben Benwell, at a recent luncheon of the Vancouver branch of the R.M.A. Mr. Benwell was speaking of tact in replying to letters received by the retail merchant and that one containing humour need not necessarily be replied to in the same strain, for the reason that the customer might not be in the same mood as when he penned his letter. He produced this letter, saying that a British Columbia firm of jewelers had received it, the signature strongly suggesting that the writer came from north of the Tweed:

"Dear Sirs:

"Re the watch I left with you last Fall to be repaired. I would say that the watch is not worth repairing at $3.50. It cost only $5.00 at your store originally and while I did not expect much for the price I thought it would at least out-last an Ingersoll. I was disappointed, however.

"I hereby bequeath to you, your heirs and assigns, all rubies, diamonds, sapphires and other jewels (real or apparent) which you may discover in the said watch. I would respectfully call your attention to the fact that the hot and cold water attachments are somewhat out of order, although a good blacksmith should have no trouble in repairing them. Also please notice the eight positions are out of adjustment. The crystal, however, is in perfect working order and is possibiy the best part of the watch.

"You will notice that the watch goes when you shake it. I suppose this is the latest style? This is all right for a man wishing to develop the wrists, but after doing this for two hours I gave it up. Trusting you will have no trouble in selling it to the smelter, and wishing you as long and prosperous a life as your $5.00 watch. Yours ————."



AN INGENIOUS WINDOW DISPLAY

A retail bakery window in a Western city recently made good use of the "topical" idea in a window display. Probably there is nothing so topical at present as the "H.C.O.L." and the way this merchant coupled the idea of "cutting" the cost by using more of his product, could readily be applied in other lines.

UNCLE DICK'S CORNER

In a certain city in the West a cut-rate chain drug store was established, the first of its kind in the town, and a source of annoyance to the two old-fashioned druggists who had sole possession for a number of years. A lady entered one of the drug stores to purchase some brimstone. On hearing the price she remarked: "That's too dear. Why I can get it for half that up above" (referring to the new cut-rate store higher up the street).

"Yes, and you'll get it for nothing down below!" growled the druggist in reply.

* * *

It is a strange fact that some customers are always convinced they are being "stung," while others seem to want to be stung. This latter class will look at the finest quality goods and turn them down with "Haven't you something better?" Your uncle does not suggest that the remedy is to show them similar goods and quote a higher price, but it is conceivable if this were done they would be satisfied and remark, "Yes, that's what I am looking for."

* * *

The other class is more annoying, especially if of the gentle sex. This type is never convinced that a price is reasonable or justifiable.

"What! Twenty-five cents! It's absurd. Why, Jones across the street sells them for fifteen!"

"Well, madam, why don't you go across the street to Jones'."

"I did, but he's out of stock."

"Well, madam, when I'm out of stock, I'll sell 'em at fifteen, too."

Some retail merchants are more adroit than others in handling complaints. A certain shoe store had sold an expensive pair of riding boots to a lady, who returned next day to complain that the boots had split at the seams.

"How did that happen, I wonder," replied the enterprising shoe man. "Tell me what you did to 'em."

"I simply put them on and walked to the stable for my horse."

"Oh, there you are," said the hopeful merchant, "you walked to the stable. They aint 'walking' boots, they're 'riding' boots."

I was one of a group of "Knights of the Road" waiting to interview a customer recently. One of the boys handed round the cigar case. We all lit up. Various grimaces indicated that the smokes did not meet with general approval.

"What did you pay for these, Jim," I asked the generous one. "Those are good cigars, boys; why I paid a dollar for six of 'em."

"Yes, but they smell like ninety cents change," replied one of the ungrateful recipients.

Which reminds me of the Cockney brand of cigars, "Adam and Eve," so named from the fact that when you've had 'em you heave. This brand is usually known in Canada as the "Toofah"—two for a dime.

You can still get a good five cent cigar in Vancouver—for a quarter.

That the first luncheon of the season of the Vancouver Branch was good both outside and in!

That the latter was assured with the head of the firm present.

That the meat ration amounted to considerably more than the traditional "crack in the plate."

That Mr. Lockyer made a strong appeal on behalf of the Exhibition Association.

That those present recognized that their interests were furthered by the attendance of visitors at the Exhibition.

That Treasurer Crowder was looking after the interest of the R.M.A.

That he suggested the commission on the sale of the Exhibition tickets be paid into the local exchequer of the R.M.A.

That the idea to have retail merchants sell these tickets "caught on."

That Sam Scott said that Toronto merchants of all shapes and sizes boosted the Exhibition there.

That G. H. McRobbie was keen on lots of bunting.

That Sam Scott backed him up, so the idea got a "Walk over."

That Mr. Love, of Johnston's Shoe House, also joined in the discussion.

That the paper by Ben Benwell was a good one.

That some of the facts he quoted opened many eyes.

That the letter he read (produced elsewhere) from a customer of a British Columbia watch firm was the funniest thing outside of a Sunday newspaper.

That Secretary Hougham is due in Pentieton and other British Columbia towns soon.

That ladies with marriagable daughters need cast no longing eyes at him.

That he is already bespoke.

That it is strange that R.M.A. members do not avail themselves of their own collection agency.

That it is to their own interest to do so.

That Secretary Hougham is a busy man.

That he said his recent holiday enabled him to get acquainted with his family.

Uncle Dick.

COURTESY IS THE BEST POLICY.

It is always nice to say something nice. "Uncle Dick" reports that he recently had occasion to ask a well-known Vancouver retail firm of athletic outfitters to make a slight adjustment regarding imported goods, for which the local firm was quite inoffending. It was a small matter indeed and involved about 65 cents, but the way he was met and a new article tendered for the defective one (with the defective one thrown in) was so cordial that he could not help mentioning the little transaction. It doesn't necessarily take a lot to make a firm respected—such little things as these COUNT in business. The firm took your Uncle's word without a question and all was serene. The firm in question was the C. Lisle Fraser Sporting Goods and C. L. F. was the individual responsible.

Genius is the capacity for taking pains and mastering detail.

An Irishman, whose head and face was heavily swathed in bandages, and who obviously had had a bad time of it, was being feelingly sympathized with by the solicitous lady.

"And were you wounded in the head, my poor fellow?"

"No, ma'am," the belligerent replied. "Oi was wounded in the ankle but the bandages slipped."

The Relation of the Transportation Company to the Consignee

Paper Read by R. H. Fairley, Manager Freight Adjustment Department, B.C. Board of R.M.A., at Recent Provincial Convention.

"Our subject, 'The relationship of the transportation company to the consignee,' is virtually a discussion of the law of common carriers, and involves the consideration of many complex questions which it will be impossible for us to discuss in the short time at our disposal, so that we will only attempt the presentation of the subject in a very general way.

At the outset there are a few terms that it might be well to define so that you may have a clear idea of their use and meaning. For our purpose we will consider the transportation company as the railroad company and the express company. These companies are known at law as common carriers. The shortest definition we have of a common carrier is, that it is one "undertaking for hire to carry the goods of all persons indifferently." This means that the carrier, in order to subject itself to the exceptional liability of a common carrier, must hold itself out as serving, and ready to serve, the general public in the transportation of one or more classes of goods.

"The law places upon the common carrier an absolute liability for the loss or injury of goods entrusted to it for transportation, except in certain well defined instances. An ordinary bailee or warehouseman, is required by law to exercise towards the property entrusted to him only ordinary diligence and care. If the property be stolen from him, destroyed by fire, or otherwise lost, he is not liable to the owner unless the latter can show that the bailee was guilty of negligence in failing to exercise the care and diligence which the average prudent man would employ in looking after his own goods. When goods are entrusted to a common carrier for transportation, the carrier is placed in an unusual position of advantage over the shipper. The latter has no control whatsoever over his goods while they are in transit, is in no position to know what is happening to them, and must rely entirely on the good faith and skill of the carrier.

This unusual situation was early recognized by the courts, who imposed upon common carriers a very high degree of responsibility for the safe delivery of the goods to the consignee at point of destination. In view of this extraordinary liability it is not surprising that transportation companies, from time to time, have sought by all possible means to get from under their extraordinary liability at common law. In the early days of railroads we find as many different forms of bills of lading as there were transportation companies. By this means they were seeking to limit their liability. As time went on the standardization of transportation facilities made for uniformity in bills of lading and through billing methods. Finally by the efforts of the Interstate Commerce of the United States the present form of straight bill of lading came into general use by nearly all the railroads of the country. This form of bill of lading with a few minor changes was adopted by the Board of Railway Commissioners for Canada.

There are, however, certain exceptions to the carriers absolute liability which have been established by law. When loss or damage results from any cause within these exceptions the carrier is not liable, unless it has been negligent, and its negligence has been the real or contributing cause to the loss or injury. These exceptions are usually termed: (1) Act of God, (2) Public Enemy, (3) Act of Shipper, (4) Nature of Goods. These exceptions will be found in section three of the conditions printed on the back of the uniform bill of lading used by all Canadian railroads.

"This brings us to a discussion of the bill of lading and its conditions. It must be clearly understood that the conditions printed on the back of the bill of lading are mostly limitations to the carriers' extraordinary liability, and are established by law, and not by virtue of an agreement or contract entered into between the carrier and the shipper. In no case is the carrier released from its common law liability where loss or injury is caused by its own negligence. This can only be accomplished by an act of the shipper, and then must be in clear and unmistakable language, and then only for a consideration. A case in point is the release signed by the shipper of settler's effects, and the consideration, a lower freight rate.

"We will now take up the various conditions printed on the back of the bill of lading. Section one is a general statement of the carriers' liability for loss or damage. Section two is recital of its liability, not only on its own lines, but for loss and damage on the lines of the connecting carrier. Section three contains the exception previously named. An Act of God, must not be interpreted in the broad sense, that all happenings are acts of God, but in the legal sense that it must be an act that is beyond the power of man to foresee, and beyond human skill to prevent. The law holds that the case does not come within the Act of God where the thing relied upon by the carrier to excuse liability, is only the indirect or remote cause of the loss or injury. Public enemy refers to an armed force in actual warfare against the Government, and does not include loss or damage on account of some human force overpowering the carrier or its agents. Act of shipper refers to some act of the shipper, such as acompanying his shipment while in transit, so that the carrier not having absolute custody of the goods is released from its extraordinary liability. Nature of the goods; the carrier is not held to its absolute liability where loss or damage arises from the inherent nature of the goods, such as the ordinary and natural decay of fruit and vegetables or the fermentation and evaporation of liquids. Section four is possibly the most important condition contained in the bill of lading, and a great deal of controversy has arisen as to the interpretation of its various parts. The questions arising from this section are largely questions of fact and could only be considered after all the circumstances of the case were known. Such questions as: Unreasonable delay and loss of markets would have to be so considered. The value of loss or damage is computed on the market value of the goods at the time and place of shipment. Section five is of interest to the grain trade. Section six states that the carriers' responsibility, as to its extraordinary liability, ceases forty-eight hours after notice of arrival of the goods has been mailed to the consignee. This constitutes delivery on the part of the carrier. In section seven the carrier states that it does not hold itself out to carry goods of extra ordinary value unless by special agreement in which the nature and

BUY "EDENBANK"

The Butter of Superior Quality

Only the very best quality of pure, pasteurized cream is selected for making **Edenbank Butter.** This is ripened by the best processes known to dairy science, and handled with the most scrupulous care, ensuring that delicate flavour so greatly appreciated.

Edenbank Butter will give the utmost satisfaction—every pound can be depended upon for finest texture and colour and delicious flavour.

Supply your customers with **Edenbank Butter**—it will ensure you their steady patronage.

Phone a trial order to Fairmont 4244.

THE

Edenbank Creamery

17th Avenue and Ontario Street.

MORE and more people are asking for SHELLY'S 4X BREAD. It is advertised everywhere, outdoor and in the public press. Just now, we are showing housewives how to use more Bread. And they'll ask for SHELLY'S. Have it in your store. SHELLY'S 4X BREAD is scientifically baked under model conditions. Well risen, with golden brown, crisp crust, light, fine textured, tender crumb. It makes return sales—because its standard never varies.

It Makes "Come Again" Customers for YOU

Shelly Bros. Ltd.

VANCOUVER **VICTORIA**
NEW WESTMINSTER **NANAIMO**

WHOLESOME BEVERAGES

Are today in demand by discriminating housewives.

They are ordering

Thorpe's

DRY GINGER ALE and GINGER BEER

By the case.

It is therefore necessary that you have an adequate supply always in stock.

Order now from

Thorpe & Co., Ltd.

Manufacturers of

SODA WATER, SOFT DRINKS, WINES AND CORDIALS

795 Beatty Street. **VANCOUVER, B.C.**

¶ Keep in a generous stock of LANKA TEA to meet the demand with the assurance that LANKA brings back every trial customer for a repeat order.

¶ LANKA TEA is positively the finest grades of the Ceylon Gardens.

¶ It is sold at a popular price to suit both pocket books and taste of the vast majority of Tea Consumers.

WM. BRAID & CO.

Vancouver, B. C.

value of the goods is specifically stated. Section eight states that the owner or consignee must pay the freight and on all articles named in the bill of lading. Section nine has to do with carriage by water and is important where water transportation is used. Section ten states the penalty placed upon the shipper who falsely describes explosives or dangerous goods. Section eleven states that alterations to the bill of lading must not be made without full knowledge of both the carrier and the shipper. There are a great many other questions that could profitably be discussed in connection with these conditions, but time will not permit.

"For ordinary use there are two forms of the bill of lading; the straight bill of lading and the order bill of lading. Goods shipped by the straight bill of lading become the property of the consignee, immediately delivery is made to the carrier by the shipper, and the bill of lading is signed by carrier and shipper. The carrier is bound to deliver the goods to the person named as the consignee. There are some few exceptions to this, as when seizure is made by process of law, but generally speaking the consignee is the owner of the goods after they are delivered to the transportation company and a receipt given. In this connection it is well to note that the shipper is the agent of the consignee and is held for his acts in the shipping of the goods, and as to any special contract entered into with the carrier. When the shipper wishes to retain possession of the goods while in transit he uses the order bill of lading. The use of the form of billing demands the production of the original bill of lading by the transportation company before delivery can be made at point of destination. Mostly all grain shipments move under order billing. The bill of lading is sent to the shipper's bank attached to a draft covering the purchase price of the commodity, to be delivered to the person for whom the goods are intended on payment of the draft or on its acceptance as the case may be.

"You will see by our discussion thus far that the transportation company bears a very definite relationship to the consignee. It therefore behooves the retailer to take a much keener interest in the tariffs, classification and rules and regulations appertaining to the transportation of the goods on which he has to pay the freight charges.

"Retailers as a class are not seized of the importance of retaining their bills of lading and freight bills. Carelessness of the transportation company is not the only source of loss. In examining the small number of freight bills that have been sent in to the local office for audit we find a great amount of rank carelessness on the part of the shippers, and more particularly in Eastern Canada. Although the matter of claims for overcharge and loss and damage claims are not within the Province of the subject under discussion we feel that we should urge upon the retailers as a class the importance of taking a deeper interest in transportation questions.

"In conclusion let me call your attention to the fact that all the railways of Canada are subject to the provisions of the Railway Act, and their classifications and tariffs subject to the approval of the Board of Railway Commissioners before becoming effective. The Government and the courts have placed the machinery for the regulation of transportation companies at our disposal and it will be the fault of the public if transportation charges become a burden. A thirty per cent increase in freight rates has been asked for. What have you to say about it. May we urge a keener interest, and a greater knowledge of transportation problems, for they very vitally affect the price of the commodities you have for sale to the general public, who in the last analysis pay the freight."

Pleasure is very reflective, and if you give it you will feel it. The pleasure you give by kindness of manner returns to you, and often with compound interest.

—Sidney Smith.

Justice and truth never can die, never be forgotten. The man who builds selfishly for his fortune, his ambition, his vanity, builds in vain unless he builds to help others.

The spoken word belongs half to him who speaks, and half to him who hears.

THE BRITISH COLUMBIA BOARD OF THE RETAIL MERCHANTS' ASSOCIATION OF CANADA OPERATES

A Fire Insurance service that saves members from 30 to 40 per cent on their premiums, giving them first class protection, expert inspection and consultation service.

A Freight Adjustment Department that turns your freight bills into cash. Your bills are audited by a traffic expert. Recovered money is divided equally between the member and the Freight Department.

An efficient, up-to-the-minute Credit Reporting Department, second to none in Canada. This department saves members thousands of dollars annually.

A Collection Department that converts book debts into real money. This department gets results anywhere in Canada.

A Legal Advice Department that answers your knotty legal questions.

A Vigilance Department that protects you from unjust legislation, seeks fair laws for the retailer, puts fake advertising concerns completely out of business and generally keeps the retailer informed on all matters relating to the retail trade, such as taxation, legal rulings, etc., etc.

A Trade Section Plan under which the men in your line of business get together to solve their own peculiar problems. Behind the section stands the branch; behind the branch stands the Provincial Board; behind the Provincial Board stands the Dominion Association.

All this, and more, is possible through co-operation.

Unity means strength.

JOIN NOW.

J. C. WILSON, LIMITED

—Makers of—

The "Standard" Paper Bag

UNEQUALLED FOR STRENGTH AND DURABILITY

And of the following lines:—

Greaseproof Paper Pie Plates
Stationery
Ice Cream Plates
Oyster Pails
Twines
Wrapping Paper
Toilet Paper

Phone Sey. 781

Phone Sey. 781

1068 HOMER STREET

VANCOUVER, B.C.

Empress Tea

IS POPULAR TODAY IN THOUSANDS OF HOMES.

BECAUSE

IT IS CORRECTLY BLENDED, MAKING AN INFUSION PERFECT IN FLAVOR AND FRAGRANCE.

SOLD WITH A MONEY BACK GUARANTEE

Empress

Manufacturing Co. Limited

VANCOUVER, B.C.

90 per cent of

STEVENSON'S QUALITY BREAD

IS SOLD BY
RETAIL GROCERS

THE WISE GROCER WILL UNDERSTAND WHAT THAT FACT MEANS TO HIM.

Phone Fairmont 227

VANCOUVER, B.C.

Scientific Window Dressing

C. L. Greer, Display Manager for Canada of Hudson's Bay Company, Delivers Telling Address at New Westminster to Retail Merchants in Convention.

"The show window is the big sales producer if the display is artistic and will command attention. The most artistic display is the one which attracts the most attention.

"The personality of the store is expressed in the show window just as one's personal appearance carries an impression that influences opinion. The show window delivers the first message and is the foundation of individuality and attractiveness. The window that is crowded with merchandise is uninteresting and confusing. It lacks individuality. Imagine yourself the customer occasionally and you will soon see where you can improve the selling power of your window.

"You are selling merchandise through a medium that has even a larger circulation than a newspaper, and not only is the circulation larger, but you are able to place your merchandise right before your buyers, as it were, which is an advantage that even the advertising man cannot call to his command.

"Merchandise that is worth showing is worth showing well. To look its best it must be clean and attractive. Any evidence of neglect will detract from your merchandise and you will lose the advantage of a great selling opportunity.

"More decorative windows will increase sales. Just plain merchandise, especially in the specialty store, becomes very monotonous to the daily passerby, because shoes are shoes and hats are hats, unless from week to week some entirely different arrangement in the set up of the window or a decorative scheme is used. The store display that is the same day after day, except for a change of the same line of goods, will appeal to the customer, who is actually looking for and wanting to buy that particular line of goods. You cannot depend on those people for increased sales; the extra business is gotten from people who have had the desire to buy thrust upon them by the display that is bright and snappy. There are three decorative helps that make merchandise more attractive. First, good fixtures; second, artificial flowers; third, beautiful velours and plushes, presuming, of course, that the window in which the merchandise and these three named decorative helps are to be shown is a modern window with all the features so necessary to the modern store. The window itself is of course the most important of all. Without a good window, no amount of decoration will help much.

"The modern store front and latest methods of store and window lighting are responsible for much of the progress during the last few years. A good front is the store's best introduction to the passerby, and the display windows provide its best selling force.

"It has been said that, in these days of modern business methods, a retail store stands or falls accordingly as its front attracts or turns away prospective customers. The front is the face of the store and as the individual is judged by appearances, so is the store. A merchant's opportunity to produce more sales and greater profits presents itself in the store front.

"A powerful ally in your selling campaign is the showcard. Long ago the price card was nicknamed the 'silent salesman.' The small, neatly lettered card will take the place of a salesman in answering many questions pertaining to the article on display. Many merchants could increase their sales many times by using more and better showcards, not larger cards. A large card is very much like the boisterous salesman trying to impress everyone of his importance. Few people will go out of their way to inspect an article because they can read the sign from across the street. Once they are where they can inspect the merchandise, a small sign can be read with greater ease than a large one. Small cards make your windows and interior more attractive and allow the merchandise to stand out more prominently. The small white card with its message in neat black lettering is not unlike the pleasant, convincing salesman, who knows his merchandise and in a quiet business-like manner proceeds to enumerate the qualities and prices of his lines.

"I know of nothing more pleasing than to enter the store that is using a uniform size of cards, neatly lettered in black. Compare this with the store that is using signs and banners of all sizes, colors and shapes. The value of the sign as a selling force is practically lost and the merchandise on display, and the whole store is cheapened thereby. The day of gingerbread on showcards is past.

"You will notice the drapes just complete. The first is no doubt the usual way of showing piece goods, because it is the easy way. Merchants who do not employ a window dresser find it convenient to show their wares in some simple way that does not require a great deal of time and still show the goods for what they are. The second drape is handled as the experienced window man would show it. Notice the graceful lines—something besides just merchandise to attract attention. Any display has more pulling power if there is some suggestion for the use of the goods being shown. The ideal way for showing piece goods is on the full wax figure. The prospective customer is given an idea and as the drape should always be some extreme style it is of special interest to every woman.

"All ready-to-wear should be shown on wax figures or papier mache forms. A poor wax figure will actually repel trade—a good wax figure is the best sales magnet you can have. It has been demonstrated that the best way to sell all goods is to show them as they will appear in use.

The Largest Wholesale Cake Manufacturers in British Columbia

WE SOLICIT the trade of Retailers.

QUALITY : VARIETY : SERVICE

These have been our slogan for many years past.

THE WOMAN'S BAKERY

WHOLESALE DEPARTMENT

66 Lansdowne Avenue West. **VANCOUVER, B.C.**

Phone Fairmont 1195

Crown Broom Works

LIMITED

Manufacturers of the

DUCHESS, KING, JANITOR SPECIAL
PEERLESS, PRINCESS, PROVINCE,
LADIES' CARPET, PERFECTION,
FAVORITE, CEILING BROOM,
WAREHOUSE BROOMS
WHISKS OF ALL KINDS
GLASS WASHBOARDS

Crown Broom Works Limited

332 FRONT STREET EAST

Phone Fairmont 1148

VANCOUVER, B.C.

Victoria Chocolates

The Famous, High Grade Hand Rolled Confection for the Best Retail Trade

Sole manufacturer

Matthews Candy Factory

824 Granville Street. VANCOUVER, B.C.

Repeaters!

Customer satisfaction is a necessary prelude to profitable repeat selling.

EDDY'S MATCHES

and

Eddy's Indurated Fibreware

always repeat because the **QUALITY** that satisfies is present in unstinted measure.

You will find it advantageous to keep a good stock of Eddy Products always on hand. Our consumer advertising helps make every Eddy display resultful.

The E. B. Eddy Co.

LIMITED

HULL, CANADA.

The Manufacture of

WHITE STAR YEAST CAKES

is superintended by an expert of 25 years Yeast Cake manufacturing experience.

RELIABLE—NO EXPERIMENT

Every Package Guaranteed

IN BOXES OF 3 DOZEN CARTONS

"There is the merchant who thinks 'anyone can trim a window,' just as some would think 'anyone can write an ad.' To engage the services of an experienced window man is a good investment for any merchant. For those merchants who do not require a window trimmer all the time, I would suggest making use of the display service offered by several good men in every community doing work for several stores during the day.

"On more than one occasion I have demonstrated the right and the wrong way to show various articles and believe that it will not be amiss to repeat at this time.

"I am going to speak of shoes, but the idea applies to every line in every store. Women like to see the heel of the shoe; the inside of the arch, or, if it were a hand bag, they would look at the lining and inside fittings. These are points that should be remembered.

"Each selling point of an article has its own appeal, and it is one of these appeals that causes the mind of the prospect to unconsciously look with favour and interest on that article, and develop the desire of possession.

"Show all the shoes (or other goods) there are to be shown—not all at one time—but in the manner they should be shown.

"Men are accustomed to seeing shirts with collars, ties, gloves, etc., and the furnishing merchant who neglects to include these accessories will miss a good many sales, and on accessories that help to make an impressive display. The piece goods merchant has a better chance of competing with the ready-to-wear furnisher if he will add the few accessories to his shirting displays. Give to your men's displays a masculine character, so that it will appeal to men as a man's display. Women will buy from such a display as well as from a draped display, so you are appealing to all buyers.

"With practical equipment, such as backgrounds, fixtures and elaborate decorations, the display man may enhance the value of the merchandise shown. Simplicity should be the keynote of every display and it should be remembered that all art arises from simplicity."

Mr. Greer, who had the assistance of Mr. Mitchell, of the same firm, had a very adequate supply of high-class material, including a wax figure, with which to illustrate his address.

A concert was in progress behind the lines during the late war and the chairman, a padre, announced that the special turn of the evening —a skirl on the bagpipes by a piper —would now take place. Halfway through the tune somebody shouted:

"Shut up, you blighter!" Thereupon the piper stopped.

The padre called for silence.

"I want to know who called the piper a blighter?" he asked.

No answer.

He repeated his request. Still no answer.

Then a broad, gruff voice said: "I dinna ken who called the piper a blighter, but what I should like to ken is who called the blighter a piper!"

"The man who is perpetually hesitating which of two things he will do first, will do neither. The man who resolves, but suffers his resolution to be changed by the first counter-suggestion of a friend—who fluctuates from opinion to opinion, from place to place, and veers like a weather cock to every point of the compass, with every breath of caprice that blows—can never accomplish anything real or useful. It is only the man who first consults wisely, then resolves firmly, and then executes his purpose with inflexible perseverance, undismayed by those petty difficulties which daunt a weaker spirit, who can advance to eminence in any line."—William Wirt.

The first sigh of love is wisdom's last.

The less one thinks the more one speaks.

An applicant for a job was being sized up:

"Do you think you can do the work?" asked the employer.

"Work!" exclaimed the applicant. "I thought as 'ow you wanted a foreman!"

PLAYER'S
NAVY CUT
CIGARETTES

VAN-LOO
Cigars
MADE HERE SOLD EVERYWHERE

THE person who says "Hello," when answering the telephone smiles very condescendingly when he hears some one else say "Are you there?" He thinks such a question is silly.

What does the man who answers with "Mr. Blank speaking," think of the person who says "Hello?" Observing proper practice himself, he in his turn thinks the hello greeting is equally out of place.

B.C. TELEPHONE COMPANY

S. L. Brand Goods

ARE FOUND WHERE BETTER MERCHANDISE IS SOLD

We are the only house carrying an exclusive stock of

LADIES' AND CHILDREN'S READY-TO-WEAR

Complete Fall lines are now being shown by our travellers.

Price Lists will be mailed on request.

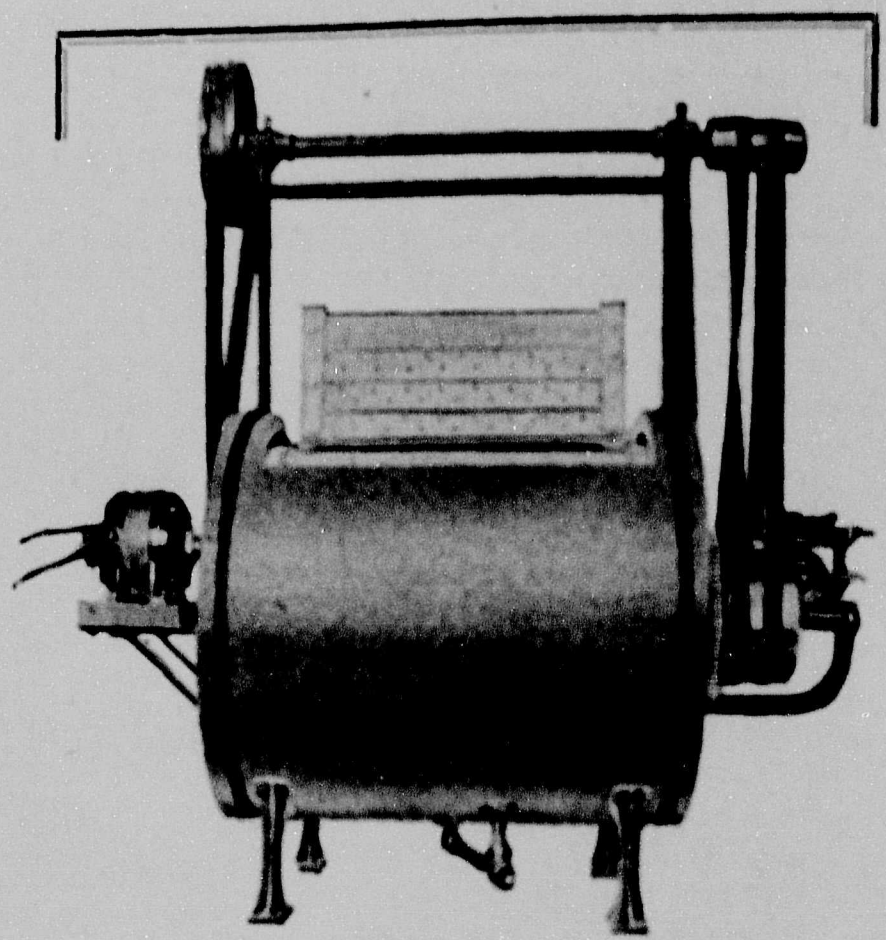
All orders promptly executed.

Smiths Limited

WHOLESALE

Ladies' and Children's Ready-to-Wear.

136 Water St. Vancouver, B.C.



Golightly Bros, Ltd.

Manufacturers of

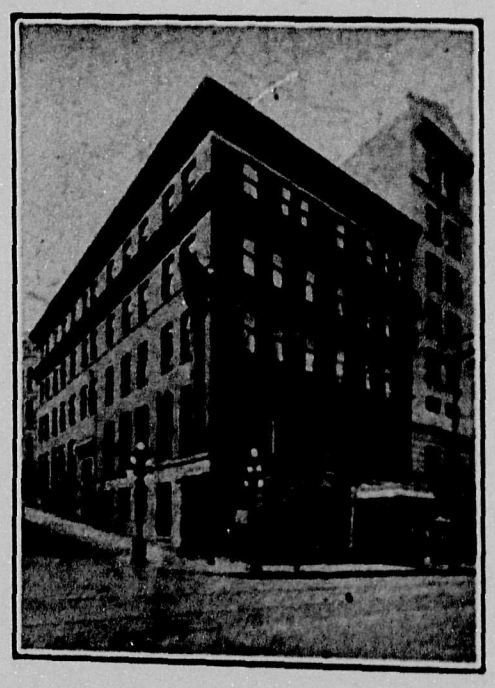
THE GREAT WEST WASHER AND

Laundry Machinery

Large and small Laundries installed with full equipment. See our self-contained Electric Washer Motor; operates off light socket. Agents wanted everywhere.

753 Powell Street Phone, High. 50

VANCOUVER, B. C.



St. Francis Hotel

Directly opposite C.P.R. depot and one block from post office. Large Writing and Lounging Rooms. Free Storeroom for Baggage. All Outside Rooms. Steam Heat. European plan, $1 and up. Families welcome. Cafe in connection.

J. NATION, Proprietor.

GROCERS: A woman prides herself upon the quality of her home-made bread, and any attempt on the part of a dealer to substitute a cheap imitation when Royal Yeast Cakes are called for, may mean the loss not only of that woman's trade, but the trade of such of her friends as may be influenced by her.

Royal Yeast Cakes

MOST PERFECT MADE

E. W. GILLETT COMPANY LIMITED

TORONTO, ONT.

Winnipeg Montreal

Great West TEA

PACKETS ONLY

No Premiums No Deals
No Price Cutting
QUALITY ONLY

Western Grocers Limited

VANCOUVER, NELSON, CRANBROOK, B.C.

Now Is the Time to Patronize

Home Industry

By buying Ramsay's products you are not only supporting ourselves, but many other B. C. factories from whom we purchase our supplies.

OUR BRANDS ARE:

Ramsay's Nut Bars
Cream Bars
Family Cream Sodas
Empire Cream Sodas
Sweet Biscuits
Kitchen Molasses
Milk Chocolate
Princess Chocolates
Society Chocolates
Ramsay's Macaroni
Imperial Table Syrup
Unicorn Brand Peanut Butter

PAN GOODS MADE IN VANCOUVER, B.C.

Ramsay Bros. & Co.

LIMITED

VANCOUVER

APPLEFORD COUNTER CHECK BOOK CO. LTD.

COUNTER CHECK BOOKS AND WAXED PAPERS

Radcliffe & Lewis, Agents.
Phone Seymour 2885

315 Seymour Street,
VANCOUVER, B.C.

NAPOLEON EXTRA VIRGIN OLIVE OIL

Guaranteed Absolutely Pure.
Best by Test.

We will refund the money to any customer who is not satisfied after using NAPOLEON OLIVE OIL.

A. MAGNANO CO. LTD., Importers
98 Powell Street VANCOUVER, B.C.

Canada Food Board License 6-173.

J. COTTON

Who is now giving his whole attention to the Collection Department of the B. C. Board of the R.M.A. at Vancouver, and who is getting results!

R.M.A. COLLECTION AGENCY DOING GOOD WORK

A large number of our British Columbia retail merchants are placing their accounts for collection with agencies, some of which are of more or less doubtful character, and we would strongly urge all retail merchants to give Mr. Cotton, who has charge of the collection department of the R.M.A. at Vancouver, a chance on their accounts. Those of the members who have availed themselves of this service are loud in their praises of its efficiency and the prompt way payments are made to them. This is an Association service, under the direct control of the executive officers of the British Columbia Board, who are responsible to the membership for funds collected, thus giving members a protection they cannot possibly get from the ordinary collection agency.

Extract from letter received by Mr. Cotton: "Thanks for cheque on account of Mr. — and Mr. —, for which we thank you and wish to say that we think you are surely some collecting agency."

LINEN PRICES UNLIKELY TO DROP

Sir Robert Liddell, leading linen manufacturer of Ireland, whose factory at Donaeloney supplies linens to steamship lines, railways and hotels throughout the world, is now on a tour of the United States and Canada.

"Ireland is growing more flax this year than she has in any year of the last decade," says Sir Robert. About 150,000 acres are under cultivation. In our district we have had no labour trouble except a labour shortage caused by the loss of men in the war. We are operating about 80 per cent capacity, but lack materials for full production. We supply linens for 500 leading American hotels including the Bowman group. One could travel around the world and use our linens throughout the trip. We supply the Harriman lines, and most of the railroads in United States and most of the International Mercantile Marine Company's ships.

"There is no indication of lower linen prices. Ireland produces about 100,000 tons of flax annually and 80,000 tons a year was obtained from Russia, but there is no chance of getting anything out of Russia for some time. Belgium and France have fine flax crops while Canada and East Africa are producing in quantity. We have sent trained men into East Africa to teach farmers how to raise flax."

W. E. WALTER, LTD.

54 Water Street

BRANTFORD

Computing Scales, Meat Slicers and Cheese Cutters.

BOND

Automatic Weighers.

IMPERIAL

Standard Scales.

COLES

Coffee Mills, Peanut Butter Machines, Meat Choppers and Bone Grinders.

Old Machines taken in as part payment, and a liberal trading allowance made.

Write for Catalogue and Prices.

Telephone Seymour 2747

PURE AND WHOLESOME

NABOB BAKING POWDER Contains No Alum

It is a pure phosphate baking powder, giving good results in every baking.

Order By the Case.

Tell your customers to save the certificates for Wear-Ever Aluminum.

Kelly, Douglas & Co., Ltd.

VANCOUVER

FOR SALE AND WANTED

FREE TO SUBSCRIBERS :: LIST YOUR BUSINESS WITH US

BUSINESSES FOR SALE AND WANTED: We will insert announcements under this heading FREE OF CHARGE to subscribers. To non-subscribers the charge is 5c a word, minimum $1, cash with order. We are receiving many enquiries from the Prairies for businesses in B.C. The only favor we ask is that those subscribers who make use of the above offer let us know when they are suited, so that we may withdraw the advertisement.

STORES FOR RENT; ARTICLES FOR SALE OR WANTED, ETC.: Our charge under this heading (to subscribers and non-subscribers alike) is 5c per word, minimum $1, cash with order.

Address letters to "Classified Dept.," B.C. Retailer, 203 London Bldg., Vancouver.

FOR SALE

Old Established Bakery, with a turnover of $177,000; three retail stores, best location in coast city; equipment, fixtures and stock at invoice; owner wishing to retire.—B11, c/o "B. C. Retailer."

Stock of General Store in Okanagan at invoice, $3,500 cash; store fixtures, $850 cash; will rent store, or will sell complete store, two lots and fixtures for $2,800. Turnover $2,250 month; no delivery.—B10, c/o "B. C. Retailer."

Grocery, in Vancouver; prominent thoroughfare; stock valued at about $9,000; fixtures and auto delivery, $2,500; rent is $50 month and monthly receipts about $6,500.—B9, c/o "B. C. Retailer."

Boot and Shoe Business, near Vancouver; stock, $4,500; fixtures, $150. Three years' lease; turnover about $16,000 year.—B8, c/o "B. C. Retailer."

General Store, turnover, $6,500 per month; commodious premises with apartment over store, barn, chicken houses, fruit trees, etc. Outside coast city limits. Property $7,000; stock, $3,000. Good reasons for selling.—B7, c/o "B. C. Retailer."

Partnership in suburban retail grocery store in Vancouver in good residential neighbourhood. Business will stand close investigation. New partner must be well up in business and willing to work. Comfortable living. One of best opportunities available for $4,000 investment. Full particulars on application. B. 14, c/o "B. C. Retailer."

Excellent Location available for grocery store in prosperous town on Vancouver Island; fine opportunity; must act immediately. B16, c/o "B. C. Retailer."

General Store, no groceries, country town in B.C., stock, furniture, fixtures and contract of purchase on building, worth about $5,000. Living rooms overhead, garage, etc. House furniture and piano also for sale if needed. B. 15, c/o "B. C. Retailer."

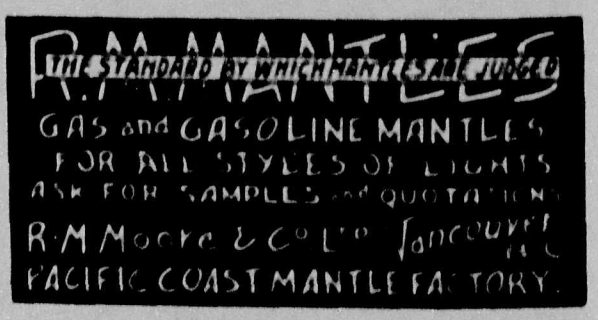
WANTED

Wanted—General store in B.C. by Californian; not necessarily immediate; hopes to visit B.C. in February next. B. 13, c/o "B. C. Retailer."

Grocery or General Store wanted by man from prairies; must stand strictest investigation. Want to locate this Fall and will pay all cash down. Wants some centre with first-class educational facilities. B17, c/o "B.C. Retailer."

Position in Hardware or General Store, by man with 30 years general experience; prefers P.G.E. district if possible. B18, c/o "B. C. Retailer."

Position in Grocery or Hardware Store; sixteen years' experience in both. B19, c/o "B.C. Retailer."



TROCO is a delicious, nutritious table economy.

TROCO is the pure fat of fresh cocoanuts churned with pure pasteurized milk

TROCO is made appetizing by a special process which insures a perfect, standardized quality.

Insist on THIS BRAND, don't accept substitutes.

See that you get TROCO

DISTRIBUTORS FOR B.C.

Vancouver Creamery Co. Ltd.

VANCOUVER

ADDRESSES WANTED

This service is free to our subscribers for the purpose of locating old customers and others. Send fullest information possible. We are locating some every month. It is only by friendly co-operation that this column can be run at all successfully. Help those who may be able to help you, by writing the office of the "B.C. Retailer,' 203 London Building, Vancouver, if you know anything in the nature of a clue to the addresses of the undermentioned:

Ross, James D.—Formerly of Rutland, B.C., where he operated a ditcher for the Government.

Dondeneau, Russell—Home address is Kamloops, but last word heard of him was in some little place between Kamloops and Salmon Arm

Bowers, W. R.—Was in Salmon Arm about a year ago, but understood he left there for Vancouver.

Laughlin, S.—Worked for the Okanagan Telephone Co. in Enderby, in 1915. Think he came from Chilliwack.

Smith, W. R.—Worked in Enderby in 1919. Home is in Vancouver.

McCullum, Mrs. E. M.—Lived at 1180 Denman Street, Vancouver. Believe still in the city.

Grogan, Archibald—Formerly of Prince Rupert. Last known address Stanford Rooms, Seymour Street, Vancouver, B.C. Business, welder in machine shop. Probably located around some machine shop in vicinity of Vancouver.

TO BE OR NOT TO BE

I'd rather be a Could Be
If I could not be an Are;
For a Could Be is a Maybe
With a chance of touching par.
I'd rather be a Has Been
Than a Might Have Been by far;
For a Might Have Been has never been,
But a Has was once an Are.

—Stanford Chaparral.

DOES THE DAY'S WORK EXHAUST YOU?

YEAST—the food tonic—will help you. Eating Yeast creates vigour and energy.

"Yeast for Health"—2 or 3 cakes a day.

At your grocer's—Fleischmann's, of course! Send for the booklet "Yeast for Health."

The Fleischmann Company
1166 Burrard Street
VANCOUVER, B.C.

Toledo Computing Scales
(No Springs)

Special Charts for Grocers, Butchers and Confectioners. Hobart Electric Coffee Mills, Meat Choppers and Bone Grinders. Berkel Improved Bacon Slicer. Sold on Terms or Discount for Cash.

Sales Agent for B.C.

E. S. CHAMBERS
424 Cordova St. W. Vancouver, B.C.

In the Red and Yellow Package

Contains enough for four adults. Made in the following styles: Macaroni, Ready-cut, Spaghetti, Vermicelli.
Packed 16 oz. nett. Tested Recipes on Package.

Kelly Confection Company, Ltd.
VANCOUVER, B.C.

WILSON BROTHERS

Established 1890

Our Motto is "SERVICE"

We cannot offer to sell you goods cheaper than any other firm is in a position to do, but we CAN give actual facts to prove that it is

ECONOMY

to deal with us

Send in your mail order to **WILSON BROTHERS, VICTORIA, B.C.**

SHAMROCK BRAND

Stands for the Highest Grade Butter

It is our endeavour to maintain the Highest Standard, and you can safely RECOMMEND this brand to your customers.

Reliability goes with SHAMROCK BRAND

P. Burns & Company, Limited

VANCOUVER CALGARY EDMONTON

"The House Behind The Goods"

MALKIN'S BEST

See Coupons for Premiums.

COFFEE

In MALKIN'S BEST you are purchasing the Essence of Excellence in a blend of the finest hill-grown coffee beans.

The W. H. Malkin Co., Limited

VANCOUVER, CANADA.

Vancouver's Most Up-to-date Flour and Feed Mill

with machinery installed radically different from any other Mill in Canada. Inaugurated to supply the highest grade of

FLOUR, FEED & POULTRY FOODS

QUALITY AND SERVICE GUARANTEED

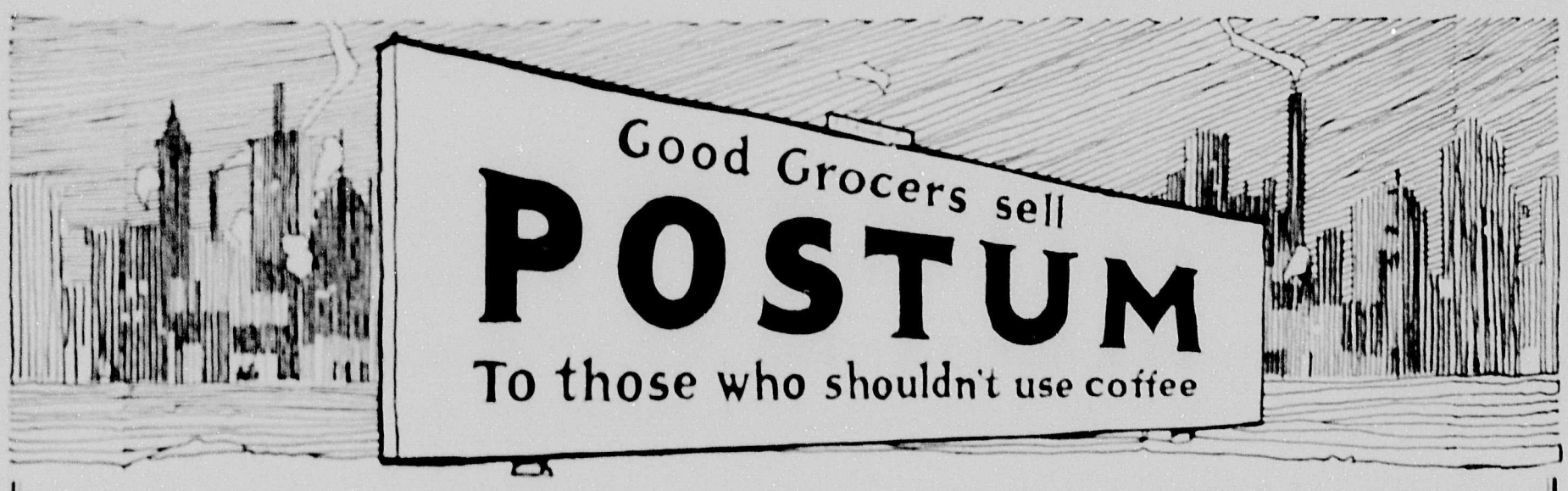
This Mill is designed to supply the needs so long desired in this community for Poultry and all Classes of Feeds of the highest Quality, and has always given satisfaction to the trade in the past.

Come in and get acquainted for our mutual benefit.

Victory Flour Mills, Limited

806 BEACH AVENUE VANCOUVER, B.C.

Phones: Seymour 3242 3243 3244



¶ Postum Cereal and Instant Postum are products that fill a specific need; that are supported by consistent and heavy national advertising; and that provide a generous profit for grocers.

¶ Both forms of Postum require but little shelf-space and small investment; turn over quickly and show no waste.

¶ Merit and advertising have established a strong, steady demand—

SALE GUARANTEED

CANADIAN POSTUM CEREAL CO., LTD.

WINDSOR, ONT.

Swift's Premium Oleomargarine

SWIFT'S PREMIUM OLEOMARGARINE IS MADE OF PURE BEEF FATS, PURE REFINED VEGETABLE OILS, PASTEURIZED MILK, FINEST CREAMERY BUTTER, AND FINE TABLE SALT.

ALL THESE INGREDIENTS ARE INSPECTED AND CHURNED UNDER STRICTEST GOVERNMENT INSPECTION. NOT TOUCHED BY HAND.

A Good Profitable Product for the Dealer.

Satisfaction for the Consumer.

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