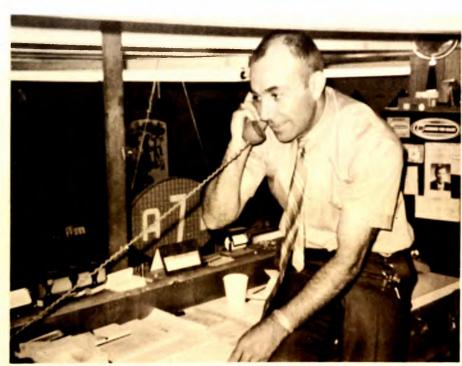


THE FOOD DEALER

"The Magazine for the Michigan Food Market"
AUGUST, 1971



Mid Oak-Wayne's Ghanim Sesi, man of action.

Suburbs Agrees With Mid Oaks

Ghanim Sesi, 33, arrived in the U.S. in 1957 and has been working in a grocery store ever since. Upon his arrival here from Telkaif, Iraq, his whole life has been the food business. Today, he is owner-operator of two stores known as the Mid Oak-Wayne Super Markets in the southwest Detroit suburbs of Wayne and Inkster. (Continued on Page 3)

What About Cheating? — Page 6

In the Detroit-Southeastern Michigan area

The brands that mean business are advertised on











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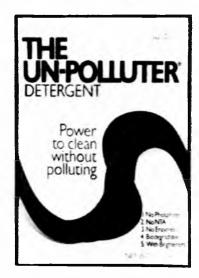


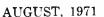














Suburbs Agree With Mid Oak - Wayne Super Markets

(Continued from Cover)

All however has not been quite that simple, Sesi says. "When I first came here I worked for various merchants. I couldn't wait to open my own store, which was in 1961, in Detroit's center city."

Although Sesi, an AFD member, was a successful inner-city grocer, it wasn't until he moved to the suburbs that he noted a big difference in the way people shopped and new types of services he had to provide.

"In the inner city areas, people purchased in piecemeal lots, one item at a time. In the suburbs, I noted people buy in more volume and take advantage of specials," he continued. "This meant as a retailer I handled considerably more sales and product volume in my suburban stores compared with my inner-city store," Sesi said. "It's a dramatic change in the way you and the people do business, especially for a newcomer."

But with more sales volume it meant more employees were needed to do the job. Sesi today employs an average of 9 persons to service the increased volume at each store. "Although I am today working harder each hour I'm in the store, I am also able to see more of my family." He and his wife Leyta, have a daughter, Princess, who keeps them busy at home.

Currently, Sesi plans a complete remodeling for both stores, beginning first with the Wayne store. Unlike a few disgruntled merchants who feel there is little hope for individual store operators (as compared with the chains). Sesi is quite optimistc about the future.

He says there is much hope and opportunity looming in the future for independents because discounting is on the way out. "How long can the chain stores continue to literally give away products, lose money and stay in busisess?"

For Sesi, and several others doing business in Michigan, there is "great potential" for the independents. "Personal service, greater operational flexibility, and quicker adaptation to specific customers in any area, are the real factors," Sesi told The Food Dealer.

The big key, he insists, is personal contact. "This is what can assure the independents they could control their own destiny. You as an independent merchant can correct a problem immediately, whereas it takes the chains a little longer.

Manager of the Wayne store is Edward Pianowski. Chief cashier is Miss Arlene Jones. Sesi's brother, Salam, is employed as a meatcutter in this store, which also serves as Sesi's main office.



Edward Pianowski, Manager



Arlene Jones, Cashier



Salam Sesi, Meat Department

THE FOOD DEALER

Volume 45 — Number 5 Copyright, 1971

Official Publication of

THE ASSOCIATED FOOD DEALERS

434 West Eight Mile Rd.

Detroit, Michigan 48220

Phone: 542-9550

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The Sounding Board

To the AFD:

On behalf of the Freedom Festival Committee, I want to publicly thank Ed Deeb for his help in securing donations for the Old-Fashioned Picnic in Downtown Detroit, July 5. I also want to thank the contributing firms, including Ward Baking Company, Koepplinger Bakeries. American Bakeries. Continental Baking Company, Great Lakes Packing Co., Hygrade Food Products, Kowalski. Sausage Co., Stroh Brewery Co., and Detroit Coca-Cola Bottling Co. Because of their generous response, the picnic was a great success.

> Thomas P. Banas Freedom Festival, Old Fashioned Picnic

I would like to assure (the Associated Food Dealers) that it was not (Life Magazine's) intention to suggest that the majority of grocers are anything other than scrupulously fair in dealing with customers, in our cover story July 16 about Bess Meyerson. However, until recently, complaints against the few dishonest merchants have gone without investigation We must certainly support the role of the small independent businessman in the American economy and share your concern that he both survive and prosper.

> Grace M. Mishkin For the Editors, Life Magazine

The above letter was in response to a letter sent to Life Magazine by AFD president William Bennett.

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AFD MEMBER

Around the Town

Congratulations to James Lauer of Hills Bros. Coffee on his recent promotion to western zone manager for the company, working out of its San Francisco headquarters. Succeeding Jim as Detroit division sales manager is G. Pat Deering.

It's a small world as AFD directors Phil Saverino, Omer Gagne and Tom Violante will attest. The three are very active members of the Lions Club and managed to run into each other amid the thousands attending the group's annual convention in Detroit recently.

Congratulations to Mr. and Mrs. Sid Hiller (he's of Shopping Center Super Markets and an AFD director) for having won the grand prize during the recent open house of Abner A. Wolf's new Livonia warehouse. The prize: an all-expenses paid trip for two to Italy.

The AFD wishes to also congratulate Prof. Lyman Bratzler, professor of meat science at Michigan State University. He was the recent recipient of the Distinguished Meat Teaching Award presented by the American Meat Science Association.

James Lewis is the new general manager of Farm Maid Dairy, an AFD member. He succeeds George Dempster.

Isadore Malin, formerly with Abner A. Wolf, Inc., has joined Wayneco Wholesale Co. as a sales representative, it was announced by Sharkey George, the firm's president.

Sullivan Sales, Inc., an AFD member, recently admitted the following employees to its corporation as stockholders: Charles Batcheller, vice-president of retail sales; Bob Hennessy, vice-president of industrial sales; and Jane West, corporate secretary and Sullivan office manager.

Moyed Najor, who with his brothers operates Publix Super Market, Detroit, has announced the opening of a second store in Auburn. Moyed is an AFD director.

Rev. Ray Shoulders, an AFD member who operates Shoulders Market, has opened a second store

(Continued on Page 9)

Memo from Faygo

MORTON FEIGENSON President



Back in 1939 when John Beckwith first started his B & B Food Market in Huntington, W. Va., he leased three small lots, built a ramshackle building on them with his own hands, spread sawdust inside to have a floor and stayed open 24 hours a day.

The around-the-clock schedule wasn't because of booming business. "I had to stay open," he recalls. "I couldn't afford a door."

Today, B & B Food market sprawls over nearly a block in front of

its own warehouse along Huntington's Fifth Ave., has doors that open at 7 a.m. and close at 11 p.m. seven days a week, and does a \$10 million-a-year business which makes Beckwith the biggest single-store operator in West Virginia.

Today, too, the sawdust is gone. And what Beckwith still fondly calls "my corner grocery" is now an elegant 25,000-square-foot agora of everything in food products, including Faygo pop which moves across his checkout counters at a rate of 1,800 cases a week.



Dale Simpson (L), General Manager, and John Beckwith (R), Founder-President, B & B Food Market, Huntington, W. Va.

His warehouse linked to his store by a powered conveyor system enables Beckwith to be his own wholesaler. So, you have to believe him when he says he offers shoppers quality brand name products at the lowest prices to be found in any Huntington supermarket.

"I have no redistribution costs," he points out, "and I pass this

nearly 10 percent savings along to my customers.

However, the real well-spring for Beckwith's success as a grocer is obviously Beckwith himself. He is gregarious and keenly intuitive of what it takes to satisfy customers.

For example, nearly 60 of B & B Food Market's 150 employes serve

as packers and carry-outers.

"When more than two people are waiting at a checkout," he says,
we immediately open up another. We don't want Mrs. Housewife getting to a B & B cash register angry that she had to wait in line as well as pay for her groceries.

It was nine years ago that Beckwith decided he needed a strong general manager to help pattern B & B Food Market's future. He spotted his man in Dale Simpson who started his food industry career in Michigan.

We asked Simpson if he was surprised that Faygo is now B & B

Food Market's No. 1 selling soft drink line.
"Not really," he replied. "We needed a good pop line to push and Faygo is doing what we expected – putting some healthy profits in our soft drink section and supplanting returnable bottle sales.

"We make nearly 18 percent on Faygo. However, I don't think we make even 1 percent on soft drinks in deposit bottles. We have one man who does nothing but take care of returnable bottles and on weekends he needs two or three assistants.



ED DEEB

OFF THE DEEB END

On Cheating

Once again the word "cheating" has made headlines in connection with the Michigan food industry. The latest incident was last month when Detroit Weights and Measures Department official, George Lahiff, was attributed as saying Detroit grocers had "cheated" Detroiters of over \$3 million in food.

The last time this sort of thing happened was Oct. 28, 1969 when The Detroit News printed a headline over its listing of violations on its consumer page which used the word "cheating." Time before that was in 1965 when the Michigan Department of Agriculture used the word "cheating" in a news release it issued throughout the state, indicating the violators listed had been "cheating."

As you can tell, the AFD has been keeping very close watch over this, and called for retractions in each case. And, each time, we protested vehemently to use of any form of the word "cheat." Main reason why we are opposed to the word, is that it is misleading when it comes to food, and gives a businessman a black-eye when he may not have been cheating; such thing as an honest human error.

Of course by now, government inspection agencies, and hopefully the mass media, know that if a merchant is convicted of short weights he is not necessarily cheating. Meats, for example, have natural loss of moisture referred to as "shrinkage." This is one reason why the AFD has called for shrinkage standards with the State Department of Agriculture.

As a matter of fact, to use the word "cheating," a person must prove that the *intent* of the merchant or individual was to cheat or defraud a customer or the public, even when the merchant sells a package of meat under the stated weight.

In the case of the Detroit bureau, Mr. Lahiff later admitted he made the erroneous statements, but was quoting figures of the National Weights and Measures Association.

With the Michigan Department of Agriculture, following our meetings in 1965-66 after the news release went out with the word "cheating" in them, MDA publicly stated over the AP wires that "short-weighting is not cheating."

As for *The News*, following its use of the word cheating, and AFD's strong protest, editor Martin Hayden arranged for an excellent feature story which appeared on the consumer page, which was basically fair.

Unless proven otherwise, use of the word "cheat" or "cheating" is defaming, sensational and unfair. It will definitely get a headline. When we establish shrinkage standards, and find several packages underweight at any one given store, then perhaps we can assume the intent of a merchant as being dishonest. But then and only then.

Viva uniform food inspection, shrinkage and equipment standards!



AFD Awards Banquet Sept. 14

The seventh Annual Awards Banquet of the Associated Food Dealers will be held Tuesday evening, September 14, at beautiful Club Venetian, located at 29310 John R, Madison Heights, just a little north of Twelve Mile Rd., it has been announced by president

William Bennett. Invitations have gone out and if anyone desires to make immediate reservations, phone the AFD office (313) 542-9550. Ladies are also invited to attend, with ballroom dancing following the awards ceremonies. Ticket prices are the same as last

year's or \$25 couple. Also, tickets can be purchased from any of the AFD directors.

Members of the association are urged to keep their nominations for Salesmen of the Year honors coming into the AFD office, 434 W Eight Mile Rd., Detroit 48220. Deadline for mailing them in is Aug. 31, which barely gives us enough time to select the recipients and order the plaques. A nomination form is included in The Food Dealer magazine (or you can call the AFD office if you do not have one.) The awards annually go to those persons who have rendered distinguished service to food retailers in Michigan, Bennett said, and includes dissemination of product knowledge, understanding, education, merchandising techniques, etc.

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AROUND THE TOWN

(Continued from Page 5)

at Livernois and Courtland in the Motor City. He is using DSR bus card to promote his stores. Ray also announced that his wife, Carolyn, is the hostess of Heaven's Highway on radio station WIID.

AFD member George Grieb, operator of Grieb's Market, Ferndale, was one of the winners in that city's primary elections for the office of Commissioner. Good luck in the finals, George.

AFD vice-president Ray Martyniak, operator of Ray's Prime Meats in Trenton and Taylor, has announced he has expanded his gift and food basket service, and now offers 24-hour delivery service as



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THE PRESIDENT'S CORNER

Food Inspection Council: Step In Right Direction

By WILLIAM BENNETT

As you know, recently officials of the Associated Food Dealers met with officials of the Michigan Department of Agriculture in Lansing, then with the State Agriculture Commission in Traverse City, urging that uniform standards for food inspections, shrinkage and equipment be formulated between all governmental agencies at all levels.

In our presentation to officials of both agencies, we stressed the confusion over the standards now being used, which differ widely; and the cost of implementing some of the recommendations which may not necessarily be needed.

At the same time, we pointed out that in this day and age when citizens are being consumed by overwhelming amounts



BENNETT

of increased tax payments, that uniform food inspection and equipment standards would also save taxpayers dollars, by not requiring the merchant to pass along unneeded costs. If government and business can perform more efficiently as a result,

and still save money for citizens, then this will be a real accomplishment.

In addition to asking for inspection, equipment and shrinkage standards, the AFD also urged that a Food Inspection Council or Commission be formed to regularly meet and review procedures, suggest standards, improve operating techniques, etc.

I am hapy to inform you that the Michigan Department of Agriculture, at the request of the Commission, has asked that B. Dale Ball. MDA director, to set up a meeting with persons who could possibly make-up such council or commission. Mr. Ball is currently seeking to set up such a meeting probably for September, after which he will submit a report to the Commission.

The real interesting thing about all this, despite our legitimate requests, is that there has been, for the first time in several years, real dialogue between the Department, the Commission and the industry. I think this is truly a step in the right direction.

The council we requested can only improve and enhance future prospects and possibilities for even more dialogue with each other. Certainly it cannot hurt.

As it stands now, inspection agencies at all levels are using their own standards, and most of all differ from each other. The retailer and manufacturer is placed at a real and costly disadvantage, which is not truly in the best interest of our state's consumers.

I am happy also that Mike Giancotti, president of the National Association of Food Retailers, presented plans to this affect for similar action on a national basis at NAFR's Convention recently.

Perhaps now, food dealers will be able to perform the needed service to consumers that is expected of them, while at the same time being regularly fed education and information on standards and techniques which will bring everyone out of the dark and into the open.

Watch and see we'll all be better for it: government, business and the consumer! And we'll save money too!



Stroh's Promotes Nine

Nine experienced members of the Stroh Brewery Company's sales-marketing team have been promoted to new positions, according to an announcement by Edward F Rohlin, vice-president of marketing for the firm. They are:

Patrick J. Fox, to western division sales manager for Michigan, Wisconsin, Indiana and Illinois (a new position). He was formerly Stroh's sales manager of merchandising, and recipient of the Associated Food Dealers' distinguished service award.

Mort R. Engel, to eastern division sales manager for Ohio, West Virginia, Pennsylvania, New York and Kentucky.

Harvey T. Mueller, to regional manager for Ohio.

Thomas H. Bryant, to regional manager for Kentucky.

Donald C. Maley, formerly of Indianapolis, to company sales manager of special accounts, a new position, at headquarters.

Norman P Swanson, to sales manager of Detroit's city sales division.

William Saxman, new administrative assistant to the president and executive vice-president, a new post.

Charles J. Korpal, to sales administrator.

Donald R. Bayer, to administrative assistant to the vice-president of marketing.



GRAND RAPIDS AREA representative for John Morrell & Co., Doug Dvorak, chats with Sister Mary Vincent of Marywood Academy, who was the second place winner in Morrell's recent His 'N Hers Contest. They are pictured at the Meijer Thrifty Acres' Super Market, Michigan and Fuller Sts., Grand Rapids. The prize: a philharmonic stereo phonograph.

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CONGRATULATIONS IN ORDER — Bernard Weisberg, right, president of Chatham Super Markets, an AFD member, is shown seen congratulating James Cooke, chairman of Penn Fruit Company, Philadelphia, after Cooke was elected Super Market Institute's new president during SMI's recent convention in Houston. Weisberg was elected to a three-year term as an SMI director, and has served as an SMI vice-president.



TAKING A BREATHER during the recent Open House sponsored by Abner A. Wolf, Inc., an AFD member, for all of its friends and customers. Pictured above, from left, are Ghanem Sesi of Wayne and Mid Oak Markets; Mr. and Mrs. James Rozek, he's Wolf sales manager; Omer Gagne. People's Super Markets and an AFD director; and Myer Berman, Wolf account supervisor.

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Nation's Bad Check Figure Tops \$500 Million

Reliable national estimates place annual losses from fraudulent checks in the U.S. over \$500 million, with no letup in sight. One research firm estimates that 22 billion checks will be written this year, and the number could double by 1980. Ninety percent of all financial transactions are made with checks, and 80 percent of the nation's money supply is in the form of checking-account balances. There are more than 79 million checking accounts in the nation. The ranks of check forgers range from members of various crime syndicates to persons from high society. An ex-businessman once financed a \$1.5 million gambling spree mainly by passing bad checks. In another case, a housewife made a tidy haul when she got 35 cashier checks and in two days unloaded them on 35 banks. The average forged check amounts to \$250 to \$300, according to a spokesman for the Continental Illinois National Bank & Trust Co.

Casualty Insurance Pool

Government-subsidized crime insurance for business (and residences) became available August 1 in Michigan and 10 other states. it has been announced by the Department of Housing and Urban Development (HUD). Under the new program, federal burglary and robbery insurance will be sold through private agents up to a maximum for \$15,000 for businesses and \$5,000 for residences. In a departure from customary practice, rates will be computed on a metropolitan-wide basis. Suburban charges will be the same as inner-city charges. HUD said the 11 states were designated because they have "a critical problem of insurance at an affordable rate but have not taken effective action to provide insurance." (NOTE: The Associated Food Dealers cautions retailers or companies to read carefully and comply to the section titled "Protective Device Requirements" in the policy.

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THE BELL RINGER

C'Mon Fellas, Exactly What Is Premium Quality?

By ALEX BELL

Here comes another blockbuster, run for the hills!

I was out of commission for about four weeks, so there will be no hot scoops this issue. I am going to be real nice this time and just pick on our friends.

While we were sitting home watching TV and listening to the radio (a real luxury), we picked up

a good one: Wrigley is now selling only the top three grades of USDA Choice. Come on fellas, let's not confuse the consumer! We don't believe that the USDA had divided USDA Choice into sub-grades. You (Wrigley) must mean the five yield grades. So why not tell it like it is (We have yet to see a yield grade No. 1 in USDA Choice.)



Also, F. J. has knocked off
Wrigley's premium quality bit and used it. Come on again fellows, what is premium quality???

We had a roommate at the hospital and we really put him on. If you want the full story, you'll have to ask Al Nenni of the Roman Cleanser Company, an AFD member, who Mr. Foley is.

Random thought: Why don't the powers that be enact a law that anyone who strikes or resists a policeman should be thrown in the cooler for thirty days. That sure would cool off some hot heads!

We would like to thank our friends who visited with us and called while we were incapacitated. (Edeebnote: Try that one on for size, Eddie.) Also, thanks for the get well cards, especially to Harvey Weisberg for his initiation into the M.I.O.S. Sorry Harv, we will have to turn that one down. Reason: no stitches. I'll tell you about it sometime.

Our first wife comes up with this one: The weaker sex is the stronger sex because of the weakness of the stronger sex for the weaker sex.

We have received another Epistle from St. Francis of Arlington Heights, and reproduce it herewith:

"Just received the instructions for operating my Japanese-made and German-sold typewriter. Here is the copy of the German instructions:

"Achtung. Das machine is nicht fur gerfingerpoke and mittengraben. Is easy schnappen der springenwerk, blowenfusen und poppencorken mit spitzensparken. Ist nicht fur gwerken by das Dummkopfen. Das rubbernecken sightseeren keepen hands in das pockets. Danke schon. P.S. No wonder they lost two wars.

Yours truly — St. Francis."

And not being in too good shape, we cannot come back with any heavy stuff. Oh well, there's always temorrow.

Our faith healer just gave us some good news. He told us we could go to Las Vegas if we did not go to church on Sundays, did not drive a car, no alcohol, and don't go out with girls. Hell, we might as well stay home. But, under those conditions, our first wife told us to go ahead and have a good time. This gal is all heart!

We have found out Eddie Acho's hangup is he doesn't know his left hand from his right hand and he is also confused! — by north and south. Ask, and I'll tell you sometime.

In this column, not being up to our usual high standards, we will not say "Eat your heart out Charley Manos." We love you Charley!

Mr. Manos has been worried about the origin of the name Harvey Wallbanger. Easy Charley, a guy called Harvey used to bang walls. Well?

Dear John, that's all she wrote.—ACB

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Are You On The Team?
If Not, Phone 542-9550

Affiliated with the NATIONAL ASSOCIATION OF FOOD RETAILERS
Michael Giancotti, President



WHO'S YOUR CHOICE FOR SALESMEN OF THE YEAR?

You now have the opportunity to choose or nominate your 1971 candidate for representatives of the year. This is not a popularity contest. We want you to select those representatives who you think best deserve the titles . . . Broker, Wholesaler, Manufacturers' and Driver-Salesman representatives of the year. The four chosen will be honored at the AFD "Annual Awards Banquet," to be held Sept. 14 at Club Venetian, Madison Hts.

broker kep. of tea	ar
Compan	ny
Wholesaler Rep. of Yea	ar
Compan	ny
Manufacturers Rep. of the Yea	ar
Compan	ny
Driver-Salesman of the Year_	
Compar	ny
Reasons for Nomination——	
	Phone
re or Firm	City

Fill in your nominations form and send to the AFD office at 434 W. Eight Mile, Detroit, Mich. 48220.

Merchandising

Del Monte Corporation has announced that the theme for its annual Round-Up promotion will be wild west silhouettes, featuring materials for point of sale promotions. Eight 25x35-inch posters in addition to a larger theme banner, will show various action illustrations printed in black against various colored backgrounds.

Faygo Beverages, Inc., an AFD member, now expects record sales of \$27.1 million during its current fiscal year, or a more than 30 percent increase over the \$20.4 million reported for the company's 12-month fiscal period ended last Feb. Faygo earlier had projected fiscal year sales to be \$23 billion, president Mort Feigenson said.

Squirt-Detroit Bottling Co., an AFD member, has announced it is making available Nesbitt's Strawberry, bringing the firm close to providing a complete selection of Nesbitt's flavored products, in addition to its regular line.

Invitation to Manufacturers, Brokers

All manufacturers and brokers are cordially invited to submit new products and merchandising ideas for publication in The Food Dealer. And remember, low cost, hard-hitting advertising in The Food Dealer reaches your important Michigan independent grocers, food chains, and beverage store operators. For advertising information and rates, phone (313) 542-9550.

RETAILERS WHY FUSS?

LET THE A.F.D. PROCESS ALL

YOUR COUPONS FOR YOU THRU

OUR COUPON REDEMPTION CENTER!

COUPONS MEAN CASH!

WE EMPLOY THE HANDICAPPED.

DROP THEM OFF OR MAIL TO:

Associated Food Dealers 434 W. Eight Mile Road Detroit, Michigan 48220

Four New Supplier Members Join AFD

The Associated Food Dealers, Michigan's largest food distribution and service organization, representing over 2,100 members wishes to welcome aboard four new supplier members to the association. Their names, addresses and phone numbers are as follows:

NATIONAL CASH REGISTER CO., manufacturer and distributor of various cash registers and other retail-oriented equipment, 2875 W Grand Blvd., Detroit, Mich. 48202; Phone 873-5500.

SHERMAN & COMPANY, manufacturer representatives of hardware and houseware products, 17000 W Ten Mile Rd., Southfield, Mich. 48075; phone 557-9191.

GREEN ADVERTISING, INC., advertising and promotion agency, 18650 W. McNichols, Detroit, Mich. 48219; phone 255-7170.

LATIMER & ZIEGLER ASSOCIATES, manufacturer representatives of hardware and houseware products, 29400 Northwestern Hwy., Southfield, Mich. 48076; phone 353-7850.

These new members and all AFD supplier and service members deserve your support and patronage. Refer to the AFD Suppliers' Directory on Page 19 often. In fact, clip it out of *The Food Dealer* magazine, and post near your phone.

Membership in AFD

Means More Action, Results!

Group Blue Cross - Blue Shield Available to AFD Retailers; For Information, call 542-9550



Summertime Is Picnic Time!



ORANGE JUICE A Product of Home Juice Co.

Phone 925-9070



PETER ECKRICH and SON, Inc.
The House of Fine Meat Specialties
KE 1-4466

FOR EXTRA SALES

AND EXTRA PROFITS

DISPLAY



The COOK-OUT FOIL

RED PELICAN MUSTARD

MADE FRESH
DAILY
IN DETROIT

SELL THIS POPULAR LINE



RED PELICAN FOOD PRODUCTS
WAlnut 1-2500 — Detroit

PICNIC PARTNERS HAMTOWN'S

Potato Salad, Macaroni Salad



Pizza Pies Baked Beans Deli Dills Cole Slaw Jell-O

For Prompt Service Ca

SPECIALTY FOODS (0. - 893-5594



TIP TOP

Enriched
HAMBURGER
& HOT DOG ROLLS





WARD FOODS, INC.

Display These Picnic Items
For Added Sales, Profits

TAX TOPICS

Tax Information You Will Want to Know

By MOE R. MILLER
Tax Attorney and Accountant

The commissioner of Internal Revenue's Report to the Treasury Secretary on what the Service did during the fiscal year 1970 makes a number of interesting points:

1—Five (5%) percent of the returns filed by individuals had errors in their favor, three (3%) percent erred against themselves.

2—The odds on having your tax return examined by the Internal Revenue dropped: Corporations one chance in eleven, which is the same as last year. For individuals, one out of 250 for a field audit at your place of business; for an office audit, one out of 58; office audits are now handled increasingly by interviews rather than correspondence.



MILLER

3—On the refunds for individuals, about two out of every 3 who filed a 1040 Income Tax Return claimed a refund; this was due primarily to over-withholding.

4—Offer in compromise cases decreased by 2,446 or 18.4% from last year. Compromises were settled for about one-sixth of the liability for income, estate and gift taxes.

5—Taxpayers who negotiate their disputes within the Internal Revenue Service appeal procedures continue to settle a high percentage of their cases on a favorable basis.

Taxpayers who appealed from a field audit to the district conferee settled sixty-one (61%) percent of their disputes; those who appealed from an office audit settled seventy-two (72%) percent.

Taxpayers who appealed higher to the Appelate Division without docketing their cases in the Tax Court, settle eighty-two (82%) percent of their cases.

Those who docketed their cases, settled seventynine (79%) percent of their disputes.

The interesting fact still remains that both in docketed and non-docketed cases, taxpayers settled for about thirty percent (30%) of claimed deficiencies and penalties.

6—In Tax Court decisions during the fiscal year 1970 the Treasury won 327 cases, taxpayers 82 cases, and there were partial victories for both in 161 cases.

7—Unexplained underpayment of estimated tax to be quickly penalized, an individual whose return showed that he paid less than eighty (80%) per-

cent of his final tax will now be hit quickly by the Treasury if he was required to file an estimated tax. If the taxpayers receives a penalty for underestimating his tax and he has a valid excuse, it is advisable to file Form 2210 asking for reconsideration.

8—A traveler who goes on a one-day business trip cannot deduct the cost of his meals during the trip unless it requires a period for sleep or rest. This is one aspect of the overnight trip rule.

9—A closely held corporation often conserves funds by deferring actual payment of salaries for the stockholder-officers. Such an accrual basis corporation would permanently lose any deduction for an accrual in favor of a stockholder-officer unless it actually paid him within 2½ months after the end of the taxable year.

HAVE ANY TAX QUESTIONS?

If you have any questions concerning taxes or related problems, drop a note to Mr. Miller care of The Food Dealer, 434 W. Eight Mile Rd., Detroit, Michigan 48220.

The Test Of Time ...

Years
Of
Successful
Service

To Slaughter Houses, Wholesale & Retail Markets and Locker Plants

Whatever Your Problems May Be, Call

Darling & Company

3350 Greenfield Road WA 8-7400 Melvindale, Michigan

P. O. Box 329
Main Post Office
Dearborn, Michigan

AFD MEMBER

Support These AFD Supplier Members

ACCOUNTING, INSURANCE	DAIRY PRODUCTS	L K L Packing Co., Inc. Oak Packing Company Peet Packing Co. (Ypsilanti) Peschke Sausage Co. Peter Eckrich & Sons, Inc. Peters Sausage Co. Peters Sausage Co. Pitts Packing Co. Popp's Packing Co. Regal Packing Co. Regal Packing Co. Sam & Walter Provision Co. Spencer, Inc. Pagil-6060 Tamaren Beef Company, Inc. P91-6210
Brink, Earl B. (Insurance)358-40	O The Borden Co	Oak Packing Company
Gohs, Inventory Service	Detroit City Dairy, Inc	Peet Packing Co. (Ypsilanti) 274-3132
Moe R. Miller ← Co	Detroit Pure Milk (Farm Maid) 837-6000	Peschke Sausage Co
Mid-America Associates	O Fairmont Foods Co	Peter Eckrich & Sons, Inc KE 1-4400
Receivable Management Associates 564-63	Gunn Dairies Inc. TH 5.7500	Pitte Packing Co. WA 3-7355
Retail Grocery Inventory Service 399-04	Land O'Lakes Creameries TE 4-1400	Popp's Packing Company 365-8020
BAKERIES	McDonald Dairy Company (313) 232-9193	Regal Packing Co 875-6777
Archway Cookies	7 Melody Dairy Company	Ruoff, Eugene Co
Awrey Bakeries522-11	Najor's Dairy Co. 353-8164	Sam & Walter Provision Co. TW 1-1200
Bonnie Bakers	O Risdon Bros., Inc. 825-1480	Spencer, Inc
Farm Crest Bakeries		Spencer, Inc. 931-6060 Tamaren Beef Company, Inc. 871-6210 Van Dyke Steak Company 875-0766 Wayne Packing Co. WO 1-5060 Weeks & Sons (Richmond) RA 7-2525
Grennan Cook Book Cakes TA 5-19 Grocers Baking Co. (Oven-Fresh)	U Stroh's Ice Cream 961-5840	Wayne Backing Co. WO 1-5060
Holiday Delight Cheese Cake	/ Trombly Sales . 925-9505	Weeks & Sons (Richmond) RA 7-2525
Independent Biscuit Co	0 Vroman Foods, Inc. (419) 479-2261	Wehby Meats, Inc. 832-3350 Winter Sausage Manufacturers PR 7-9080 Wolverine Packing Co. WO 5-0153
Keebler Company	White Star Dairy	Winter Sausage Manufacturers PR 7-9080
Keebler Company . 535-46 Koepplinger's Bakery, Inc	7 Wesley's Quaker Maid, Inc. 883-6550	Wolverine Packing Co
Magnuson Foods (Bays Muffins) FA 1-01	O Ira Wilson & Son Dairy TY 5-6000	MEDIA
Fred Sanders Company		Detroit Free Press
Schafer Bakeries		The Detroit News
Tip Top Bread		The Pontiac Press 332-8181 NON-FOOD DISTRIBUTORS
Warrendale Baking Co		A 1: D: - 1 - C ME 1 0700
Wonder Bread WO 3-23		Camden Basket Company, Inc. (517) 368-5211
DEVERA CEC	Detroit Live Boulton Co. 921,4200	Hartz Mountain Pet Pdts. 894-6300 or 923-4550
BEVERAGES	9 Fastern Poultry Co. W/O 1.0707	Ludington News Company 925-7600
Anheuser-Busch, Inc. 886-87 Associated Breweries . 925-03 Canada Dry Corp. 868-50	O Orleans Poultry Co. TP 3-1847	
Canada Dry Corp	7 Page & Cox Eggs 838-6664	Perfect Plus Inc
Carling Brewing Company	. 3 33-	Wayneco Wholesale Co. 894-6300 POTATO CHIPS AND NUTS
Cask Wines		
Coca-Cola Bottling Co	O Andrews Bros. of Detroit 841-7400	Better Made Potato Chips
J. Lewis Cooper Co. 499-87 Faygo Beverages	O Ciaramitaro Bros	Kar Nut Products Co LI 1-4180
Faygo Beverages	0 Cusumano Bros. Produce Co. 921-3430	Krun-Chee Potato Chips
Greater Macomb Beer & Wine Dist 468-09	0 Gelardi Produce WA 5-0969	Superior Potato Chips 834-0800
Home Juice Company925-90	O North Star Produce 403-3404	Vita-Boy Potato Chips TY 7-5550
Leone & Son	GARDEN SUPPLIES	PROMOTION
L & L Wine Corp	O INSECT CONTROL	Action Advg. Distg. & Mailing Co
National Brewing Co. (Altes)	IO Key Exterminators FI 6-8823	Bowlus Display Co. (signs) CR 8-6288
		Green Advertising, Inc. 255-7170 Holden Red Stamps 255-3350
O'Donnell Importing Company 386-76 Pepsi-Cola Bottling Co	10 Vogel-Ritt Pest Control TE 4-6900	Stanley's adv. & Distributing Co. 961-7177
Seven-Up Bottling Co	O LINEN SERVICE	Louis Stephen Company (Printers)
Stroh Brewery Company961-58	UNEN SERVICE Conomy Linen Service Marathon Linen Service, Inc. WA 1-2227	RENDERERS
Squirt Bottling CompanyJO 6-63	Marathon Linen Service, Inc WA 1-2727	Darling & Company WA 8-7400
H. J. Van Hollenbeck Dist 293-81	Reliable Linen Service	Detroit Rendering Company571-2500
Vernor's-RC ColaTE 3-85	JU	Wayne Soap Company 842-6000
BROKERS, REPS	Aunt Jane's Foods 352-7330 Boyle Midway Company 543-3404	SERVICES Atlantic Saw Service Co. 054 1005
Acme Detroit Food Brokerage581-04	O Boyle Midway Company 543-3404	Atlantic Saw Service Co. 954-1295 Comp-U-Check, Inc. 255-2800
Allstate Sales-Marketing, Inc 535-20		
R. F. Brown Sea Food Co(517) 484-54 Steve Conn & Associates	8 Kraft Foods 946-5300 10 Lorillard Corporation 532-4768 10 Mario's Food Products 923-3606	Pittsburgh-Erie Saw 835-0913
Continental Food Brokerage 255-59	Lorillard Corporation 532-4/68	SPICES AND EXTRACTS
Continental Food Brokerage	Mario's Food Products 923-3006 Morton Salt Company VI 3-6173	•
DeCrick Company		STORE SUPPLIES AND EQUIPMENT
W. H. Edgar & Son, Inc		Almor Corporation JE 9-0650
Maurice Elkin & Son	77 Red Pelican Food Products, Inc. 921-2500	Bra-Con Industrial Balers
Fin Brokerage Company 352-80	The Relish Shop 925-5979	Butcher & Packer Supply CoWO 1-1250
Earl English Associates	00 Roman Cleanser Company TW 1-0700	C & J Barbeque Sales (Oven King) 838-3701
Food Marketers, Inc	A Reserved	Carrier Basket Service
Graubner & Associates	Schimal recourse company	Detroit Mini-Safe Company 372-9835
Paul Inman Associates, Inc. 626-83	Sileda Barrosit 10000, iiia	Hussman Refrigeration, Inc. 341-3994
Interstate Marketing Corp	S Velvel 1000 11000cls	Globe Slicing Co. (Biro) LI 5-1855
Paul Kaye Associates 864-70		Hobart Mfg, Co
George Keil Associates	O MEAT PRODUCTS, PACKERS	Lepire Paper & Twine Co. WA 1-2834
Latimer & Ziegler Associates	O AAA Meat Buying Service 382-7700	Liberty Paper & Bag Co. 921-3400
Harry E. Mayers Associates352-82	Readillac Packing Co	Master Butcher Supply Co. WO 1-5656 Midwest Refrigeration Co. JO 6-6341
McMahon & McDonald		National Cash Register Co. 873-5500
Marks & Goergens, Inc		National Cash Register Co. 873-5500 Pappas Cutlery & Grinding 965-3872 Scan-A-Scope 823-6600
Perraut, Ricker, Rooney & Co		Scan-A-Scope 823-6600
Peterson & Vaughan, Inc VE 8-83	00 Flint Sausage Works (Salays) (1) 239-3179	Squie Deal Healing & Cooling WA 1-2345
P. F. Pfeister Company 491-20	00 Frederick Packing Company 832-6080	WHOLESALERS, FOOD DISTRIBUTORS
L. F. Rothschild & Co. (stocks) (212) 425-33	O Glendale Foods, Inc	Central Grocery Company (1) 235-0605
Sahakian & Salm	33 Gordon Sausage Co	Detroit Warehouse Company
Sherman & Company	71 Great Markwestern Packing 321-1288	Detroit Warehouse Company 491-1500 Glacier Frozen Foods 864-9005 Grosse Pointe Quality Foods TR 1-4000 Kaplan's Whise. Food Service WO 1-6561
Sosin Sales Co	35 Guzzardo Wholesale Meats, Inc. FA 1-1703	Grosse Pointe Quality Foods TR 1-4000
Stark & Company	00 Herrud & Company 962-0430	Raskin Food Company
Stiles Brokerage Company	24 Hygrade Food Products Corp. 464-2400 34 Johann Packing Co. TW 1-9011	Address Tood Company
Sullivan Sales KE 1-4 James K. Tamakian Co 352-3		Super food Services, Inc. 546,5500
Ned Weitzman Associates 272-3	00 Kirby Packing Company	Viking Food Stores
United Brokerage) 1 Kowalski Sausage Co., Inc TR 3-8200	Wayneco Wholesale Co. 894_4300
Mort Weisman Associates 354-13		Abner A. Wolf, Inc

THE FOOD DEALER 434 W. Eight Mile Rd. Detroit, Mich. 48220

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PERMIT No. 4475



Group Blue Cross - Blue Shield Available To All Member Stores And Their Employees

For those food and beverage merchants who are not aware, Blue Cross-Blue Shield hospitalization insurance at low GROUP rates is available to all retail members of the Associated Food Dealers. The AFD is the only retail food association in Michigan which offers the comprehensive Blue Cross program.

For those members who are not on our Blue Cross hospital insurance plan, call the AFD office so we can explain how you can participate. Retailers who are not yet members of the Associated Food Dealers, call our office at (313) 542-9550 to join our association (now over 2,100 members strong) and be eligible for our many programs and services.

MEMBERSHIP APPLICATION

Name of Firm
Address
City
Owner's Name Check One: Retailer _ Supplier _
If retailer, Do you wish Blue Cross Coverage? Yes No

An Invitation to Join A.F.D.

Through membership in the Associated Food Dealers, you can enjoy wide benefits designed to bring recognition to our industry in your community. In addition, such services as Blue Cross and all types of general insurance, coupon redemption program, weekly newsletter, and a wide variety of other services are available. Call and let us tell about them. Or, clip out the application and mail to:

ASSOCIATED FOOD DEALERS
434 W. Eight Mile Rd.
Detroit, Mich. 48220 — Phone: 542-9550