

THE FOOD DEALER

"The Magazine for the Michigan Food Market"

APRIL, 1973



Proud Smiles of Success

Proud smiles for a highly successful event was prevalent all over at the AFD's 57th anniversary trade dinner held recently. Pictured above, are AFD officials, from left, Ed Acho, Sid Brent, Harvey Weisberg, Ray Martyniak, Dick Przybylski, Ed Deeb, Jerry Yono and Mike Giancotti.

(See photos, Pages 10-11)

AFD Liquor Proposals — Page 3

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AFD Submits Proposals To Liquor Commission

Editor's Note—The following is the text of presentation made by the Associated Food Dealers to the Michigan Liquor Control Commission. Representing the AFD were vice-president Phil Lauri and executive director Ed Deeb. Representing the Commission was Commissioner Thomas Van Tiem.

We of the Associated Food Dealers wish to thank you for the opportunity to express our views on various areas of responsibility which the Liquor

Control Commission is reviewing.

For your information, the Associated Food Dealers today represents over 2,400 members who employ some 40,000 persons in Michigan. The vast majority of these members are retailers (over 2,000), with the majority of these holding SDM and/or SDD licenses.

Of the several categories you outlined to us, we are particularly interested in the following: Retail licenses, and general rules relating to all licenses.

Specifically, we wish to deal with the following

items today:

- 1—Reduce delays in SDD or SDM license trans-
- 2—Transfers of licenses to adjacent or different counties.
- -Increase retail liquor mark-up to dealers.
- -Establishment of minimum mark-ups on beer. 5—Expansion or remodeling of stores without lengthy delays.

-Pro-rating of license fees; and

-Permit beer and wine outlets to exchange

damaged products.

Reduce Delays in License Transfers — Presently it takes upwards of three months to transfer ownership of a beer and wine or package liquor license. We hope the Commission would do everything in its power to reduce the time involved for transferring licenses, to assist retailers in finalizing transactions, especially in cases of death or emergency. while permitting a new owner to quickly get into his new business. Any delays, obviously, would be costly.

Transfers of Licenses to Adjacent Counties — One of the areas for which we receive numerous complaints from dealers, involves the transfering of licenses to adjacent or different counties. For example, many retailers find their present locations not large enough to successfully compete with other stores, and wish to transfer licenses to larger stores which may be in different counties. Since the store is their basic livelihood, we urge the Commission to review its policy on this subject, and permit such transfers, if the licensee meets all requirements. Since the Commission is a statewide body, this should not be too difficult.

Increase Liquor Mark-ups for Retailers - Currently. Michigan package liquor retailers receive a gross mark-up of 111/2 percent, or a net of 10.2 percent over the counter. The last increase granted retailers by the State amounted to 11/2 percent over the previous 10 percent mark-up (about four years ago). Since then, costs have risen, including labor, insurance, building and rental, money, delivery and transportation. We feel a fair increase to these merchants to the amount of 20 percent would be fair and equitable to both dealer and the State.

Minimum Mark-up for Beer — Presently in Michigan, liquor and wines are controlled by the Commission, as you know. Our board recently passed a resolution calling for minimum mark-up for beer of 22 percent to help eliminate the footballing of prices on beer products throughout Michigan. This would greatly assist the smaller operators by helping to stablize the sale of beer in Michigan, as is done today in Ohio. We urge your support on

this matter.

Expansion of Stores Without Delays — Presently, in order to exapnd stores to provide for needed space, the expansion plans require approval by the Commission, which may delay the plans. We urge the Commission to permit a retailer to expand the store in whichever manner possible, without the need for approval, and possible delays. Usually, an expanded store means more sales volume, and more sales means more taxes for the State of Michigan. The formality of approvals we feel, in today's competitive economy, is an antiquated ruling which should be revised.

Permit Beer and Wine Outlets to Exchange Damaged Products - Presently, state law prevents a beer or wine distributor from exchanging spoiled or damaged products, or products which do not contain the stated measures on the container. This is costing dealers, and preventing consumers from exchanging an empty container for a full one. We feel a spoiled or legitimately damaged product should be exchanged by breweries and wineries to retailers, so that consumers may be fairly compensated by product exchanges.

Pro-rate SDD License Fees — We are aware of the allowance of \$25,000 sales volume per license. and the \$1.50 fee per \$1000 in volume over \$25,000 which must be paid by the licensee each year for having a licensee. In the case of a sale of license, the fees to the new transfer, in our opinion, should be pro-rated on a monthly or quarterly basis. New licensees presently must pay the full license fee of \$1.50 per \$1000 over \$25,000, even if the old owner already paid the fees.

By pro-rating the license fees, the new owner would only be obligated to pay what is due the State

(Continued on Page 5)

THE FOOD DEALER

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To the AFD:

On behalf of Mrs. Brown and myself, thank you so much for inviting us to your 57th annual Food Trade Dinner. We both had a marvelous time. My feeling is that your annual dinner rates as one of the finest parties of the year, and this year's was no exception. I can appreciate the amount of time, effort and sometimes frustration that goes into the planning and the staging of an affair of this magnitude.

Lou Brown President, DAGMR

Congratulations on another fine banquet and program that all of us from Great Scott Super Markets certainly enjoyed. I know that a lot of effort must have been put into it and the results were fantastic! Again. congratulations.

R. Gus Bublitz Vice-President Great Scott! Super Markets

Just a note of thank from myself and my wife for inviting us to be with you at your recent annual Food Trade Dinner. We appreciated the invitation and certainly enjoyed the festivities.

John E. Kimball President Detroit Food Brokers Assn.

Contgratulations! The Associated Food Dealers' annual Food Trade Dinner was indeed a great success. Not only was it entertaining, but it was very informative as well. On behalf of all of us, we want to wish the AFD a very successful 1973.

Carl Leonhard
The Detroit News

I am sorry that my schedule precluded my being with you on the evening of Feb. 20 for what I know was an outstanding event. But, as they say in the sports field, "Wait till next year!"

Lawrence M. Carino V.P. and General Manager WJBK-TV2, Detroit

The AFD Is The Largest and Most Active Food Trade Association in Michigan. Are You On The Team? If Not, Phone 542-9550

Six New Supplier Members Join AFD

The Associated Food Dealers, Michigan's largest focd distribution association and service organization, representing over 2,400 members, wishes to welcome aboard six new supplier members to the Association. Their names, addresses and phone numbers are as follows:

DROSHINE MANUFACTURING COMPANY, producers and distributors of sanitary meat department tool holders and equipment, 3902 Adams Rd.. Pontiac, Mich. 48057; phone (313) 852-1880.

NEW PORT FOOD COMPANY, importers and distributors of Danish sausage and Holfra frozen hors d'oeuvres, 1847 S. Telegraph Rd., Dearborn, Mich. 48124; phone (313) 561-2200.

REED, ROBERTS ASSOCIATES, tax specialists and consultants to AFD, 29200 Southfield Rd., Southfield, Mich. 48076; phone (313) 559-5480.

JOS. SCHLITZ BREWING COMPANY, Milwaukee-based brewer and distributors, with local offices at 11407 Cranston, Livonia, Mich. 48150; phone (313) 522-1568.

JACK TINDALL DISTRIBUTING CO., distributors of G&W brand pizzas, 17567 Wildemere. Detroit, Mich. 48221; phone (313) 863-9022.

WASHINGTON INVENTORY SERVICE, INC., inventory specialists with national headquarters in San Diego, California. Local address is 17336 W 12 Mile Rd., Ste. 200, Southfield, Mich. 48076; phone (313) 461-8111.

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

AFD Proposals to MLCC

(Continued from Page 3)

from the time his license is effective. We do not feel it is fair that the new and old owner of a license both have to pay a fee, resulting in a double fee being paid by that particular license.

These are some of the more serious concerns we are presenting for your consideration today If you have any questions at this time, we will be happy to answer them for you.

At the same time, if you have questions later, please let us know so we can provide answers. Also. it would be appreciated if you would advise us of any future hearings on these subjects.

ASSOCIATED FOOD DEALERS

Memo from Faygo

by MORTON FEIGENSON President



A private label and a brand name pop line, if they are priced the

same and put aside one another in a beverage section—well, that's like pitting two roosters together," observed Wendell Cousart. Priced alike, they'll just kill each other off," said the head buyer-merchandiser for Jacob Haller Co., wholesaler to more than 125 retailers, including a group of IGA markets, from its Erie, Pa., distribution center

Said Cousart:

"We'd never offer such a pairing to our stores. Instead, we provide them our IGA label and a line like Faygo which they can price above IGA but well below store-door vended national brands. This gets them bigger IGA sales and plus Faygo sales.'



Wendell Cousart, head buyer-merchandiser for Jacob Haller Company, Erie, Pa.

Haller, marking its 100th anniversary this year, is a growth enterprise, continuing to find growth despite tough competition. Its 1972

sales volume was up 18 percent over the year before.
We have to buy smart, said Cousart, who joined Haller in 1951 right after getting out of college with an accounting degree. He soon discovered, he said, that he liked buying and merchandising much better than keeping books.

It was Cousart's decision that started bringing Faygo flavors into

Haller's warehouse in May, 1971.

"Your introductory program impressed me," he recalled. "I could see that Faygo was coming into this market determined to stay. This is important because our retailers don't like to plan permanent displays for what might only be overnight sensations."

Cousart's accounting background gives him a keen insight into the profitability differences between store-door vended and warehouse distributed pop

He pointed out:

Two costs must be considered to accurately figure pop profits. First, there's the cost of the pop itself. On this investment alone, the retailer can come up with a pretty good profit picture.

But there are also door opening costs and - in this market deposit bottle costs. This is also money invested, money that gets tied up in store-door pop inventories

Said John Neckers. IGA store supervisor and a former Haller

Store-door margins are usually smaller to start with. When you add deposit and other costs, these margins become still smaller because of what obviously becomes a substantially larger investment in product.

"Pepsi and Coke keep pitching how much can be made with their lines. Baloney! Our stores do much better with a combination of our IGA label and a well-advertised brand line like Faygo."



EDWARD DEEB

OFF THE DEEB END

Boycott Self-Defeating

The organizers and participants in this month's boycott of meats across the United States, are to be admired for speaking out on rising prices. But they aimed their guns at the wrong target, in my opinion.

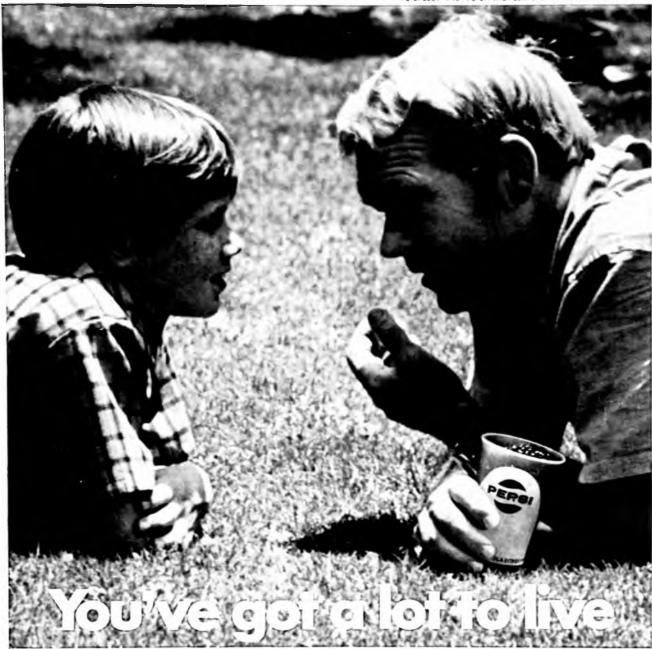
Boycott efforts were an attempt to express consumer dissatisfaction with inflation generally in addition to rising food prices. Their target should have been the political leaders in Washington instead of the farmers, meat packers and food retailers who eventually bore the brunt of their actions, and the layoffs which resulted.

For all intent and purposes, their actions were self-defeating. Since the food industry relies mainly on a supply and demand situation, involving live animals, they should have realized that abstaining from red meats would only cause consumers to increase consumption of other non-meat items. As a result, the use and price of produce, diary products, eggs, poultry and fish also increased. Therefore, nothing was accomplished except to increase the price of other food items, since farmers decided to withhold their cattle from the marketplace.

During this period of obvious consumer frustration, it was interesting to note that little. if anything, was mentioned about increased taxes, and increased cost of furniture, appliances, automobiles, gasoline, transportation and wages.

The simple truth is that food prices have long been depressed on the average, below the cost of other non-food items. Consumers began taking this price depression for granted, and expected the situation to remain forever.

The leaders of the meat boycott should begin taking a total action approach to fight general inflation, without picking on the food industry, and they should start aiming their guns at the right targets!



Pepsi's got a lot to give

Those boys of yours. They've got a lot to live. So do you. And your family's a big part of it all. Don't all of you deserve the best? That's Pepsi-Cola. Taste, energy, value...
Pepsi's got a lot to give.



THE PRESIDENT'S CORNER

AFD Establishes Priorities For 1973

By RAYMOND MARTYNIAK

Now that our highly successful food trade dinner is history, we have sat down to map out the serious business involving the food industry for the balance of this year.

One of the major problems still confronting food retailers, manufacturers and beverage distributors is the problem of one-way versus returnable containers, and the move still afoot in a couple of cities to ban one-ways.

The Associated Food Dealers still insists that the solution to this problem is to develop a long-range plan of action to recycle and re-use paper, glass, metals and other



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AFD MEMBER

solid waste. This will remain our position at the various hearings on the subject.

The AFD is also concerned about the problem of collecting and paying the four percent sales tax for the State of Michigan. Although a merchant is permitted a \$50 annual deduction from his taxes for providing this service, the cost for accountants or bookkeepers keeps going up. Retailers should have some relief in this area, as is done in Florida, where merchants are able to take a percentage of the taxes collected.

We are also concerned with problems involving beverages and the policies of the Liquor Control Commission. We feel the transfer of a license should not have to take over two weeks to complete. We also feel that the SDD or liquor licensees deserve a higher percentage than is currently given, something around 20%.

We feel retailers should be permitted to exchange damaged or spoiled beer and wine products. Presently, the law prohibits retailers and other beverage distributors from doing so. After all, if a consumer comes in with a can of empty beer which was included in her case purchase, retailers should not bear the expense of this type of exchange.

Since beer has been footballed around quite a bit over the past few years, the AFD feels that (1) the Liquor Commission should regulate the sale of beer, and (2) a minimum markup of 22% should be established, mainly to protect the smaller businessman who cannot buy in volume.

The AFD is also concerned with the establishment of uniform food sanitation and inspection standards. As food dealers know, there are various levels (city, county, state, federal, etc.) of inspection, and none of the inspection and/or sanitation standards are uniform.

The AFD is concerned with the problem of union attempts to organize independent stores. We are holding a seminar in the near future to indicate what a retailer can do before, during and after an organizational drive.

Of course one of the problems confronting all retailers concerns bad check passing. The AFD has established a Bankers Committee to meet with both the Michigan Bankers Association as well as the Detroit Clearing House Association to establish check-cashing standards and systems to discourage bad check passers. We have already begun moving in this direction.

These are just a few of the numerous problems the AFD is concerned with. There are many, many more I have not gone into.

The job cannot however be done alone. We need everyone's help and support to assure fair play for the food industry of Michigan.

Founder's Grandson New President of Peet Packing

Millis L. Peet, grandson of George M. Peet, founder of the Peet Packing Company, an AFD member, has been elected president of the 87 year-old meat processing firm. Prior to becoming president, Mr. Peet served as vice-president and secretary of the firm since 1953.

Election of a new president was one of several changes in the company's top offices by the retirement of Harley D. Peet, son of the founder, from the board chairmanship of the firm.

Douglas G. Peet, another grandson of the founder, and president of the firm since 1963, was elevated to chairman of the board.

Borman's Promotes Three

Borman's, Inc. has announced three new executive appointments in its Farmer Jack Super Markets division. Gene Henry was named vice-president of sales and advertising, a new position. He was formerly with Allied Supermarkets.

Robert Garbarino, a 33-year Borman veteran, was named vice-president of grocery procurement, warehousing and transportation. Don Mexicotte was appointed grocery sales manager, also a new position.

At the same time, Robert J. Parks, Leo E. Spayde, and James DeFouw were re-elected directors of the firm. Two new directors were elected. They were Miss M. Jan Bethune and Wallace H. Peet.

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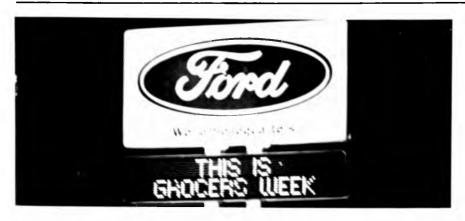
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GAS IS BEST





AFD Extends Thanks To Governor, Mayors On Grocers Week

The Associated Food Dealers has extended its official thanks for the cooperation of Michigar Gov. William Milliken and the various Mayors around Michigar who proclaimed "Grocers Week in Michigan" for the food industry In addition, to Michigan, the Mayors included:

Frank J. Lada Allen Park

Robert N. Page Birmingham

Peter Tranchida Centerline

Orville P. Hubbard Dearborn

John L. Canfield Dearborn Heights

Roman S. Gribbs Detroit

Walter Bezz East Detroit

Ralph D. Yoder Farmington

Henry Schiffer Ferndale

James W. Lowe Garden City

William G. Butler Grosse Pointe Farms

Matthew C. Patterson Grosse Pointe Woods

Wallace F. Cormier Hazel Park

Robert B. Blackwell Highland Park

William Kleinbrook Ironwood

Gerald Graves Lansing

James D. Mackin, Jr. Monroe

Abraham Levine Mount Clemens

David H. Shepherd Oak Park

T. M. Barr Pleasant Ridge

James P. Cline Royal Oak

Donald Franassi Southfield

Richard Purvis Traverse City





AFD FOOD TRADE DINNER
57th Anniversary
A CAMERA-EYE'S VIEW









THE BELL RINGER

The Food Field Being Made 'Whipping Boy' Again

By ALEX BELL

Well, here we go again. The Pulitzer Prize-winning columnist is off and running again.

The food business is the whipping boy

again for the sins of government, going away back to the time they killed all the little pigs. The labor unions are screaming for controls on food prices, especially meat. In our humble opinion, the industry should present a solid front against any controls either at the farm, wholesale, or retail levels.



BELL

Supply and demand will eventually take care of everything.

Many of our readers remember the old routine of paying under the table to get supplies. So get your back up boys and resist any controls.

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AFD MEMBER

A little more heavy stuff before we get into the other business. Did you ever figure what your average cost in your meat department was? Try it sometime, and amaze yourself. Would you believe four to five cents per ounce? Try it sometime.

Well, we had another block buster party at the Raleigh House. Every year they get better. Note to Harvey: Milton Berle wrote a song a long time ago called, "Sam you made the pants too long." Nice to see Max Yorke with his lovely lady in attendance. Also, Goody Goodman of Toledo with his lovely rug. Also good to see Benny Baghdad of GPQ. Ed Netherton and Al Bonahoom and their respective brides were also in attendance. Sorry we can't mention everyone. We all had a good time.

Jerry Yono tells about the dream he had. He dreamt that he was a dashing young sheik with a harem of 300 young beautiful women. Jerry knew what was expected of him, but he didn't know where to start. If you need any help Jerry, don't call on me.

Did you ever notice how your better half steals a few minutes for herself at the end of the day? She starts to do the dishes.

Don LaRose tells us that they should change the spelling to "giverment". Don, it's a good idea, but we don't think Webster's Unabridged would approve.

On a recent visit to Florida, we had lunch with Sol Shaye. Kicking old times around, Sol tells us that he is no longer an editor. He also told us that he was buying a new car. Sol, tell us it isn't true. Max Yorke told me it was a Volkswagon.

We wondered what our Child Bride did at night, so we went home early one night and there she was.

Eddie Acho tells us that to shake up an airline ticket agent is to walk up to the counter and ask for two chances on the next flight to Miami.

Mike Giancotti told us about the hippy that was as high as a cat's back on Halloween.

Phil Saverino says the best way to get ahead of Russia is to get behind America.

Just for kicks, as we write this, the futures market on live cattle for delivery June 1973 is 47.07 per hundred. And February, 1974, it is 44.30. We just

(Continued on next Page)

AFD Trade Dinner Draws Record Turnout

Once again it was the biggest yet, surpasing even last year's record turnout. We're talking about the recent 57th Annual Food Trade Dinner of the Associated Food Dealers which saw some 1,300 retailers, wholesalers, manufacturer and broker representatives packed the Raleigh House. The event was also the highlight, traditionally, of Grocers Week in Michigan. Featured speaker was AFD's own Harvey L. Weisberg of Chatham Super Markets, who outlined reasons for the high cost of food today. Installing the officers and directors was State Rep. Frank Wierzbicki.

At this time, the AFD wishes to thank publicly the various companies for helping to make the big night the success it was. First, our thanks again to our 58th Annual Food Trade Dinner next February.

THE BELL RINGER

(Continued from Page 12)

throw this in for comparison. Choice cattle sold at 44.50 to 47.25 on March 13 in Omaha, so take it from there.

Our spy at Hormel's tells us that Deano went home one night, half in the bag and his spouse asked him why he came home half-loaded. Deano, always fast with the quip, replied: "It's not my fault. I ran out of money."

Couple of little cuties we picked up: Reputation is character minus what you get caught at . If we'd all drive right, more of us would be left.

For a guy that doesn't know how to play poker, Phil Lauri takes home a lot of chips.

Bev Welch tells us about a conversation she heard involving two 8-year old boys. The first said, "I've walked her to school three times and carried her books. I bought her an ice cream soda twice. Do you think I ought to kiss her?" His buddy replied, "Naw, you don't have to, you have done enough for that broad already."

We don't want anyone to holler "fix" just because Ed Deeb drew the lottery numbers the week of March 22, in behalf of the State Lottery officials. He just happened to draw Bill Welch's and my number. It was only for \$25. Next time Ed, try harder and get the whole load.

Eat your heart out, Charley Manos.

Dear John, that's all she wrote.—ACB

the Pepsi-Cola Company for hosting and sponsoring the cocktail hour for the eighth consecutive year; to Michigan Wineries, Inc., makers of Cask Wines, for again providing the tasty dinner wines on the tables; and to Frito-Lay. Inc., and Wilson Dairy for providing the snacks for the cocktail hour.

Our thanks also to the following companies who co-sponsored the banquet: Darling & Company, Detroit Rendering Company, Wayne Soap Company, Borden's, Inc., Detroit Coca-Cola Company, Peter Eckrich & Sons, Farm Crest Bakeries, Paul Inman Associates, Kar-Nut Products, Kraft Foods, Pepsi-Cola, Ralston Purina Company, Spartan Stores, Inc., Sqirt-Detroit Bottling Co., Stroh Brewery Company, Ward Foods, Ira Wilson & Sons Dairy, and Abner A Wolf, Inc.

Our thanks go out also to the following firms who co-sponsored our evening's entertainment: Faygo Beverages, Frito-Lay, Grocers Baking Company, Grocers Dairy Company, Grosse Pointe Quality Foods, United Dairies and Velvet Food Products.

The AFD and its directors and members are truly grateful to the above companies, and to all the companies and their representatives who attended the big annual celebration. We look forward to seeing you all again at our Awards Banquet in September and

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Around the Town

David M. Carlson, former director of information services for Chatham Super Markets, has been promoted to the position of vice-president in charge of information systems for the firm, according to an announcement by president Bernard Weisberg.

McMahon & McDonald, Inc., an AFD member, has announced a new mailing address, as follows: P.O. Box 37, Farmington, Mich. 48024.

Archway Cookies (Swanson), an AFD member, has announced that Iris Singer was the winner of its national Archway Cooking Contest held last year. The national prize winner received \$1,000. The Michigan winner received \$100.

Marion "Del" DelCatto of Wesley's Quaker Maid Ice Cream, an AFD member, is now selling photo finishing services through Modern Photo, in addition to his duties at Wesley's.

Larry Inman, colorful food industry figure for al-

WIS MEN ARE EVERYWHERE! INVENTORY PROBLEMS? OUR FAST PACED FILM IS WELL WORTH 26 MINUTES YOUR TIME . . . BUT WE'VE KEPT IT DOWN TO 11 MINUTES! which leaves us about 15 minutes to answer any questions the film doesn't cover about why WIS serves more than 2,000 of America's largest food, non-food, drug and industrial firms-providing them with an accurate, dependable and fairly priced inventory service. Call us today! WASHINGTON INVENTORY SERVICE May we send you our brochure? GENERAL OFFICES: 7150 El Cajon Blvd. SAN DIEGO, CALIF. (714) 461-8111 SOUTHFIELD-17336 W. 12 Mile Rd., Suite 200 Phone (313) 557-1272 *SERVING SINCE 1953*

most a half-century, has retired from Paul Inman Associates, an AFD member, after 45 years of service. He's going to take it easy, he says, and we don't blame him after a job well done.

Krun Chee-Sunshine Potato Chips, an AFD member. has begun accepting food stamps for redemption from retailers as a new service. It is believed to be the first chip company to do so. Pepsi-Cola Company began a similar service a few months ago.

Thomas Haylett, formerly with the Florida division of C. F. Mueller Company, an AFD member, has been transferred to the Detroit division as direct sales representative for the firm.

Thomas J. Grennan, formerly district sales manager for Fairmont Foods, an AFD member, Detroit, has been appointed regional chain store manager for the Miller Brewing Company for Michigan, Indiana, Ohio and W Va.

Gene Hunzenker, formerly area sales supervisor for Fairmont Foods, has been named district sales manager, succeeding Grennan.

United Brokerage Company, Toledo branch, an AFD member, has announced that the promotions of Robert Wilson to assistant general manager, Warren Hardy as sales manager, John Steck as food service manager, and Larry Durfey as retail supervisor. The announcement was made by Robert Shaw, Toledo general manager and vice-president of United.

John W. Stroh, Sr., board chairman of The Stroh Brewery Co., has announced the acquisition by the firm of 11-acres of choice property from the City of Detroit to be used for possible expansion purposes. It is located east of the Chrysler and north of the Fisher Freeways in the Eastern Market area.

Peterson & Vaughan, Inc., an AFD broker member, has been honored by the National Food Brokers Association Foundation with a \$1,000 scholarship in its name at Michigan State University for the academic year 1973-74. The recognition was in appreciation for the efforts the firm has made to the foundation.

Paul Kaye Associates, an AFD member, has announced the addition to its sales staff of Stanley W. Bennett, who will serve as manager of the firm's northern Ohio accounts.

Ever Fresh Juice Company, Detroit, has named Roger Quint as plant manager, and announced a \$250,000 plant expansion program.

Detroit Coca-Cola Bottling Co., an AFD member, has announced three new managerial appointments.

(Continued on Page 16)

U-D Students Get Practical Lesson In Food Brokering

Forty University of Detroit students are getting a practical lesson in marketing this semester.

They're attempting to establish a Detroit-area market for a new Texas company, founded by a former Cuban refugee. It is the first time in the history of the "Marketing Programs" class that students have been able to work with a real product for an established business, said Dr. N. G. Bodiya, who teaches the course.

"In previous courses, we've tried to teach them the theories of marketing," Bodiya said. "Now, in the last course of the sequence, we try to put this knowledge into practice.

"They have a product that is in the Detroit area for the first time. They decide if there is a market, then try to develop a marketing strategy."

"This is as realistic as we can get," said Alger LaHood of Grosse Pointe, a student in the course. "It teaches us something we just can't learn in a classroom."

The first step, determining if there is a market, involves distributing samples to get consumers' reaction, LaHood said. They're working for Candle-Light Foods, a three-year-old company which produces four rice-based Spanish foods.

"Their work has brought some interesting results so far," Bodiya said. "For instance, they thought that ethnic groups would be the best buyers.

"But they found that ethnic people would rather make it themselves, while native Americans are more likely to buy it, especially working people who don't have that much time to cook."

After the test market stage, the students will design a complete marketing program for the Detroit area, involving pricing, advertising and promotion, and distribution, LaHood said.

Wrigley's has agreed to stock the product during the rest of the term, and give the students a 10 percent commission.

If U-D students are successful in establishing a market for him, LaHood said, "he will be selling all over the Detroit area."

Michigan Brewers Re-Elect Schiffer

Robert A. Schiffer has been re-elected to his eleventh consecutive term as president and executive secretary of the Michigan Brewers' Association (MBA). Re-elected vice-presidents were Allan J. Lembitz of The National Brewing Co., Detroit, and Wallace E. Weiss of The Carling Brewing Co., Franktnmuth. Re-elected treasurer was Lester M. Freidinger of The Stroh Brewery Company, Detroit. Founded in October, 1938, the Michigan Brewers' Association includes all of the state's leading brewers. MBA members bottle and ship approximately 99% of the beer produced in Michigan each year.

Merchandising

Stroh Brewery Company, an AFD member. has again launched its annual "Stroh A Party" promotion, storewide promotional effort to tie-in beer and related snack items. The 1973 theme is "We've got it all together," and includes both display material for food chains, as well as independent food and beverage stores and Stroh's "Party Center" tie-ins.

Big Spread is the theme of a new promotion offered by Tom's Foods, an AFD member, featuring a display rack carrying a complete line of candies, nuts, pastries, bubble gum, etc. The Big Spread display will be serviced regularly from one source, the regular driver-salesman, according to a company spokesman.

Faygo Beverages, Inc., an AFD member, has announced it recently developed a sugar-free diet cola with taste standards comparable to those in standard sugar-sweetened colas, according to president Mort Feigenson. The company spent 15 months researching the new taste, following the cyclamate ban.



AROUND THE TOWN

(Continued from Page 14)

Michael J. Flaherty has named director of finance; Saunders Carter, customer account manager: and Veronica McKinney, supervisor of personnel and inventory control.

The Associated Food Dealers was saddened to learn of the passing recently of four food industry figures: Nathan Shaye of Grosse Pointe Foods; Jack Eder, former owner of Dixfield Super Markets; Jack Fink of Great Scott Super Markets; and Joseph Tagliavia, owner of Dan-Dee Super Markets.

Washington Inventory Service, an AFD member, has announced the opening of a new Detroit area office, located at 17336 W Twelve Mile Road. Suite 200, Southfield, Mich. 48076, according to president Jack Washington. He also announced that Stanley Vogelsang, previous branch manager of the St. Louis office, has been named manager of the Detroit office.

Frank Ludeke and Gene Wilkinson of Midwest Refrigeration, an AFD member, are this year celebrating their 25th year in business. The AFD extends its best wishes for many more years of success.

AFD director Alex Bell of Village Food Market, Grosse Pointe, is well and back on the job following a fractured ankle he received recently Al. we know the leg cast must have been quite aggravating.



Phone 825-6470



MELVIN R. HARDING, left, president of Harding's Markets, Kalamazoo, receives congratulations upon his election to the board of directors of Grocer's Dairy Co., Grand Rapids, from George C. Cope, executive vice-president and manager of the dairy.

Grocers Dairy Sales Up 18 pct.

Grocer's Dairy Company, an AFD member, reported at its recent annual meeting that its 1972 sales were up 17.7% over 1971, and totaled over \$22 million, according to George C. Cope, general manager of the firm. Some 350 persons attended the 26th annual meeting held in Grand Rapids.

At the same time, it was learned that the dairy's plant improvement included two new low-mold machines for making the popular, plastic gallon milk containers, and a large new ice cream hardening room.

Melvin R. Harding, president of Harding's Markets, Kalamazoo, was elected to Grocer's Dairy board of directors. He had served previously on the firm's board from 1960-66. He fills a seat vacated by the registration of Ralph White of Allegan.

Re-elected to the company's board were: Abel Casemeir of Spring Lake; Ronald DeYoung, Grand Rapids; L. V. Eberhard, Grand Rapids; Richard Feldpausch, Hastings; Robert Leppink, Belding; Francis McGuire, Kalamazoo; Leo Sabatini, Lake Orion; and Robert Woodrick, Grand Rapids.

AFD Endorses Fingerprinting On Checks

The Assocated Food Detlers board of directors have passed a resolution endorsing the concept of having fingerprints placed on checks for non-regular customers, as a fool-proof system to discourage bad check passers. This type of system, other than actual photos of bad check passers, establishes the actual print which is permissable as evidence in court.



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TAX TOPICS

When Are Commuting Expenses Deductible?

By MOE R. MILLER Accountant and Tax Attorney

An employee who performs his job at various locations during the day may deduct his transportation expenses between the various locations, but not his commuting expenses.

When such an employee leaves for work directly from home. I.R.S. says that the transportation from home to his first job location of the day, and back home from his last job location. are both non-deductible commuting expenses. If the employee reports in to his employer's office before beginning and closing his day's work, then transportation from home to office and from the office back home constitutes nondeductible commuting.



MILLER

Suppose that the employer has an office in the locality and that the employee also maintains a qualified office-at-home which the Treasury accepts for dedcution purposes. If the employee leaves for work directly from home, are his first and last trips of the day deductible transportation or nondeductible commuting? The Tax Court just came up with a non-deductible commuting answer on the particular facts of a new case.

The Tax Court answered that the bar against deducting commuting expenses would become meaningless". if it could be avoided by the ready expedient of voluntarily doing some evening homework before proceeding to the office the following day." It held that for a personal residence to be treated as an office-at-home that could justify converting commuting expenses into deductible expenses, "it must at the least be a 'principal office.' "The mere fact that petitioner for personal reasons voluntarily chose to do some of his employer's work at his home did not convert his home to his first and last place of work on each of the 80 days in issue."

If a salesman or other employee has his office at home because his employer has no regular office in the area, then presumably his first trip to and last trip from customers should be deductible in addition to transportation between customers. His office at home should automatically qualify as a "principal office" because it is in fact his only office.

The Treasury has a detailed ruling that sets up clear, specific limitations on the right to take deductions for an office-at-home. One of the specified prerequisites for any deduction at all is that the work at home is required by the employer.

The performances of services as an employee is a trade or business, so that deductions for entertainment, transportation, office and other customary business expenses are appropriate whenever they meet the ordinary and necessary test. However, the code limits deductions from gross income to:

1—Expenses of travel, meals and lodging while

away from home overnight.

2—Other Expenses necessary to further your employment, example: promotional entertainment, etc.

3—Business transportation expenses, other than cost of commuting to and from work.

- 4—Outside salesman's expenses in soliciting business for the employer, away from employer's place of business.
- 5—Employee's moving expenses, with a certain mileage limitation.

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.

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& S Inventory Service	924-7070	DAIRY PRODUCTS	Peters Sausage Company 271 Peners Backing Company 365
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ed, Roberts Associates	559-5480	Detroit Pure Milk (Farm Maid) 837-6000	Tamaren Beef Company, Inc871
tail Grocery Inventory Service	399-0450	Fairmont Foods Company 874-0300	Van Dyke Steak Company 875
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ociated Breweries	925-0100	орестану доба Сошрану	FOIAIO CHIFS AND NOIS
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erstate Marketing Corporation	341-5905	MEAT PRODUCTS, PACKERS Ed Barnes Provisions 963-733	Mul-Ti Refrigeration Company
ul Kaye Associatesorge Keil Associates	373.4400		
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