



# FOOD & BEVERAGE REPORT

VOL. 2, NO. 1

An official publication of the Associated Food Dealers of Michigan  
and its affiliate, Package Liquor Dealers Association

JANUARY 1991

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## LEGISLATIVE UPDATE

### BATF releases new floor stocks tax return

The Revenue Reconciliation Act of 1990 (Public Law 101-508) imposed a floor stocks tax and increased the federal excise tax rates on wine, beer, distilled spirits, and motor fuels. These new rates became effective January 1, 1991, with the exception of motor fuels which became effective December 1, 1990.

To comply with the new law, retailers must inventory all wine, beer, distilled spirits, cigarettes, and motor fuels held for sale by their effective dates. Retailers must also file a floor stocks tax return and pay any floor stocks tax due by May 31, 1991, in the case of motor fuels and June 28, 1991, in the case of beer, wine, distilled spirits and cigarettes.

As part of this process, the Bureau of Alcohol, Tobacco, and Firearms (BATF) is preparing to release the floor stocks tax return for distilled spirits, wine, beer, and cigarettes.

See UPDATE, page 22



You are cordially invited  
to attend the

**75th Anniversary Trade Dinner**  
**"Diamond Jubilee"**

Friday, the eighteenth of January  
nineteen hundred and ninety one

Penna's of Sterling Heights

See page 8 for details

## Reflecting on the strong history of AFD

A small group of butchers who met in the back of each others' shops each month after closing time.

That is how former president Alex Bell describes the humble beginnings of AFD, today one of the most powerful and influential forces in the food industry in Michigan.

Celebrating the 75th anniversary of the trade dinner this year, AFD has an interesting history on which to reflect.

In 1910, the small group of local butcher shop owners began gathering to discuss ideas of concern and interest. They called themselves the Detroit Retail Meat Merchants Association.

In 1916 they became affiliated with the National Association of Retail Meat Dealers. It was at that time the group began collecting dues, and in the same year held its first convention.

The group moved into its first office in 1946. By that time they were called the Detroit Retail Meat Merchants Association. Alex Bell was president and Henry Provo was secretary. And members began pouring over their new monthly newsletter, "The Master Butcher."

Although the name Associated Food Dealers of Greater Detroit was suggested in 1948, it wasn't adopted until 1961. Instead, the members that year opted to call themselves Associated Food Merchants of Greater Detroit.

See HISTORY, page 18

## Summary chart of excise tax changes

	Current Excise Tax Rate	New Excise Tax Rate	Floor Stocks Tax	Exemption (per controlled group)	Credit *	Inventory & Implementation Date	Inventory & Implementation Date
Beer	16¢ per six pack	32¢ per six pack	16¢ per six pack	Less than 222 cases if beer only	\$87	Jan. 1, 1991	June 30, 1991
Wine	see below	see below	18¢ per 750 ml bottle	Less than 500 gallons +	\$270	Jan. 1, 1991	June 30, 1991
Distilled Spirits	\$10 per gallon of 80 proof	\$10.80 per gallon of 80 proof	80¢ per gallon of 80 proof	Less than 500 gallon +	\$240	Jan. 1, 1991	June 30, 1991
Cigarettes	16¢ per pack	20¢ per pack 1/91 24¢ per pack 1/93	4¢ per pack 1/91 additional 4¢ per pack 1/93	Less than 150 cartons	\$60	Jan. 1, 1991 Jan. 1, 1993	June 30, 1991 June 30, 1993
Gasoline*	9¢ per gallon	14.1¢ per gallon	5¢ per gallon	Less than 4 000 gallons	0	Dec. 1, 1990	May 31, 1991
Blended Fuel	15¢ per gallon	20.1¢ per gallon	5¢ per gallon	Less than 2 000 gallons	0	Dec. 1, 1990	May 31, 1991

**Wine Tax:** Wines not more than 14% alcohol increases from 17¢ to \$1.07 per gallon.

Wines between 14% and 21% alcohol increases from 67¢ to \$1.57 per gallon.

Wines between 21% and 24% alcohol increases from \$2.25 to \$3.15 per gallon.

\* Credit applies if inventory does not meet exemption criteria

\* Ethanol-blended gasoline increases from 3¢ a gallon to 8.7¢ a gallon with floor stocks tax of 5¢ per gallon

+ Applies towards aggregate alcohol inventory

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## AFD TO REMAIN IN THICK OF ACTION

## Predictions, trends to watch for in '91

by Joseph D. Sarafa  
Executive Director



Sarafa

but the following list covers what I hope and believe will happen.

1. *Lower prices.* It shouldn't be a big surprise. Once the Middle East crisis is over and transportation costs come down with the decline in fuel prices, food prices will also come down.
2. *Increased fruit and vegetable variety.* Kiwi, once a relatively obscure fruit, is now found in most supermarkets. So too will star fruit, persimmons, and broccoliflower (a cross between cauliflower and broccoli) become relatively commonplace in food stores in 1991.
3. *Stores downsized.* 1991 will see some new supermarkets opening and some old ones closing. But the ones that do open will be down-sized about 20 percent from 50,000 square feet to an average of 40,000 square feet. Mergers, competition and downturns in economy are all factors that will lead to smaller stores and store closings.
4. *Food safety.* Food safety will not be the worry it was in 1989 and 1990. Government, wholesalers, retailers and consumers have all taken

a strong interest in making sure Michigan's food supply is safe. Consumer confidence is growing and will continue to be strong in the safety of Michigan's food supply thanks in part to stepped up activity by the Michigan Department of Agriculture.

5. *Teens and \$\$\$.* Teenagers will have a higher disposable income than ever before. They will spend their dollars on snack foods, beauty aids and grooming articles. Retailers will increase their efforts to attract this new market.
6. *Nutrition is in, fads are out.* No more gimmicks, just plain common sense healthy foods. That means less red meat, more chicken and fish. It also means items with low fat content and low or no cholesterol. And of course, don't forget more fruits and vegetables.
7. *Service.* The always busy consumer wants more service and the food industry is ready to comply. Next on the horizon is increased home delivery. There are several reasons for this conclusion:
  - a. Our population is getting older and many of those senior citizens may have disposable income but may not have their own transportation.
  - b. Pizza, ribs and chicken, etc. are already being delivered to the home. The food industry must compete.
  - c. Two income households and busy social lives indicate a willingness by the consumer to pay for this extra service.

8. *More price-conscious shoppers.* That means more coupon clippers ahead in your lines at the cash register. It also means less consumer loyalty to a particular supermarket and more store switchers. Bulk food sales will also benefit from this trend.

9. *Marketing strategies expand.* The supermarket industry already spends a great deal of its dollars on promotions. 1991 will see an increase in dollars spent as well as vehicles used. Add to the handbills, TV, radio and newspapers, two new promotional methods. Direct mail and frequent shopper programs will gradually build their way into the Michigan supermarket industry promotional strategy as a method to retain old customers and garner new ones.

10. *Environmental concerns will not go away.* The food industry wants to be part of the solution, not part of the problem. You will see the food industry actively involved in this area. Less packaging and more recycling are inevitable.

On behalf of the board of directors and the staff of AFD, we hope you enjoyed your holidays and wish you a happy, healthy and prosperous new year!

## Store size levels off!

After eight years of significant growth, new store size may be entering a period of stability, according to the Food Marketing Institute.

In its newest edition of *Facts About Store Development*, the study shows that the typical new supermarket measured 40,000 square feet in 1989, compared with 40,800 square feet in 1988.

For the first time, the report analyzed the historical trends in store development, reviewing developments over the four decades following World War II.

In 1953, the typical new store was 13,600 square feet, and by the end of the decade store size increased to 20,000 square feet. The industry saw a comparable increase in new store size in the 1980s. The decade started with new stores at 33,000 square feet and reached an all time high of 46,892 square feet in 1987.

Consolidation and growth was the order of the 1980s, according to the report. More stores were closed than opened and less than 5 percent of all

stores were new each year in seven of the 10 years. At the same time new store size surged upwards from 33,000 square feet to 40,000 square feet.

In respect to renting and leasing arrangements for supermarkets, the average store paid \$4.55 square foot plus 0.9 percent of sales as rent for a total of \$6.06 per square foot. New stores were charged \$7.85 percent per square foot plus 1 percent of sales for a total of \$7.99 per square foot.

## LETTERS

Associated Food Dealers.

I would like to thank you for being so thoughtful for remembering the Needy Families on Tuesday, November 20, 1990. The Bible teaches us in Philippians 4:6a "Be careful for nothing; But in every thing by prayer and supplication with thanksgiving."

Thanks Once Again.

Rev. Obie Mathews, Pastor  
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## New appointments from governor's office to affect food and beverage retailers

by John Dagenais

LANISING—How does the recent state elections affect food and beverage retailers throughout Michigan? Plenty, when you consider the upset victory of Governor-Elect John Engler over Gov. James Blanchard.

Key appointments are now squarely in the lap of Engler, who must make major selections of department heads as well as members to various state boards and commissions. The Michigan State Senate, which usually confirms top governor picks, is controlled by Republicans and stands as an advantage for Engler.

Outgoing Blanchard allowed the terms of more than 80 appointees to boards and commissions to expire during the 1988-90 period and had expected to make the appointments when returning to office in January, 1991.

Some of the top appointments from Engler will affect the Michigan Liquor Control Commission, Bureau of State Lottery, Department of Commerce and Department of Agriculture. These agencies all have a very direct effect on Michigan retailers in all areas of food and beverage sales.

Of the five commissioners on the Liquor Control Commission, three are Democrats and two are Republicans. But this will now swing in favor of the Republican Engler, who will name another Republican member to the LCC and probably designate who he wishes to serve as chairman of the Liquor Control Commission.

Patti Knox, chairwoman of the state's LCC, has already offered her resignation effective Dec. 31, 1990.

Knox, a Democrat appointed by Blanchard, served with Democratic appointees Wallace "Butch" Warner and Betty Pulliam. The two Republican appointees now on the liquor board are Alex Laggis and Jacquelyn Stewart.

Knox is expected to take a position under Detroit Mayor Coleman Young as director of the Detroit Civic Center.

Some rumors persist that ex-LCC commissioner Maxine Perry, a Republican appointment of former governor William Milliken, may get back on the LCC board through Engler.

It has been circulated through political sources that Engler would prefer a three-person Board of Commissioners to administer the Liquor Control Commission. Such legislation was up for consideration this past year before the Senate Regulatory Affairs Committee, which considers most matters dealing with liquor and lottery.

Big plum amongst soon-to-be-made governor appointments is

commissioner of the Bureau of State Lottery now occupied by commissioner Michael Carr.

Certainly, existing lottery agents and hundreds of anxious food and beverage retailers waiting for Daily Lottery terminals have a big concern over the future appointment of a replacement for Carr.

Far more on the minds of all lawmakers and the general public when looking at the Michigan lottery system is the concern of many citizens for more help towards schools and education.

However, although all Michigan lottery profits since 1982 have gone into the state school aid fund in accordance with state law, most money comes from taxes on liquor and cigarettes, the state sales tax, and local property taxes.

The Department of Commerce, which oversees several important state agencies including the Liquor Control Commission, is currently headed up by Larry L. Meyer, director, who has been closely associated with merchant and trade associations. He is expected to return to that area of expertise while Engler looks for another department chief—possibly from the ranks of defeated lawmakers in the November elections.

Engler will have the opportunity of naming four of the five members of the Commission of Agriculture. That commission will have the important job of selecting the Agriculture Department's director.

The Agriculture Department's director oversees the regulating of livestock, health, safe dairy products, and controlling pesticides and fertilizers, as well as other farm-related business to name a few.

Associated Food Dealers of Michigan and affiliate member Package Liquor Dealers Association have a vital interest in all of the mentioned state agencies and, therefore, demonstrate an on-going dialogue with leaders in state government on both policies and appointees of various departments.

### Opposition rises to national bottle bill

Representative Paul Henry's (R-MI) plans to reintroduce a "National Bottle Bill" in the 102nd Congress have met with opposition from many retailers, beverage distributors and grocers' associations.

They believe forced deposit laws are not the answer to responsible solid waste management. An integrated program based upon source reduction, recycling, incineration with energy recovery and sanitary landfilling, they say, is a more effective solution.

The Coalition Against Forced Deposits and the National Grocers Association say costs and burdens of forced deposit laws are borne overwhelmingly by retail grocers. Handling fees only cover a small percentage of expenses, they add, resulting in higher beverage costs, decreased consumption, and unsanitary handling risks for retail

grocers

But Henry, convinced of the merits of the bill, has circulated a letter to members of Congress seeking cosponsors for the legislation. He is using a recently-released General Accounting Office (GAO) report to fuel support.

"The GAO closely examined the nine states that already have deposit laws in place," wrote Henry. "They also conducted an extensive public opinion survey which revealed that more than 70 percent of the American public would support a national deposit law."

What Rep. Henry doesn't say, the opposition insists, is that the GAO report concludes: "Although nine states currently have forced deposit laws, the effects of deposit legislation have not been quantified to the extent that it can be determined whether a mandatory deposit system would be advantageous from a cost/benefit standpoint."

Other points to note are:

- Forty-one percent of American consumers already voluntarily recycle. Americans can and will recycle without government mandates. This demonstrates that the appropriate role for government is to promote a policy for a comprehensive solid waste program which reduces waste and encourages recycling, waste-to-energy programs, and sanitary landfilling.
- Although the majority of Americans

polled in the GAO telephone survey agreed they would support a national bottle bill, the poll did not ask about alternatives or the impact alternatives would have on support for the bill. Figures show most would prefer an integrated solid waste management program. In fact, eight states during the 1980s rejected a "bottle bill" by over 60 percent of the vote.

- In the forced deposit states of Vermont and Michigan, 61 percent and 81 percent, respectively, of people polled said they would prefer curbside recycling.
- Beverage containers represent only 3.5 percent by volume of the municipal solid waste stream, yard waste accounts for 20 percent, and paper, 34 percent.
- Recycling advocates oppose forced deposit laws because they compete with curbside recycling programs, giving consumers a double burden—a waste of energy and resources. A curbside and forced deposit system in combination are more costly than either one alone and removing beverage containers from curbside waste reduces recycling revenue by 15 to 40 percent. Additionally, in states with forced deposit laws, participation in curbside recycling is greatly reduced.
- No state which has passed a comprehensive recycling law has passed forced deposit legislation.

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## MANUFACTURER'S PROFILE

# Procter & Gamble: An age-old institution faces challenges of a changing world

Open nearly any cupboard in your home. Grab almost any product and read the fine print on the back. Chances are you'll see the name Procter & Gamble.

Procter & Gamble is a fast-growing, global leader in the consumer packaged goods industry. Consumers around the world know it by its products, with such household names as Pampers, Crest, Ivory, Folgers, Jif, Tide and Oil of Olay.

With annual sales of \$24 billion, Procter & Gamble is the 14th largest U.S. corporation (1990 *Fortune* 500). In the U.S., it competes in 38 different categories, and has the #1 brand in 21 of them. No other company has even half as many.

As a global competitor, Procter & Gamble has operations in 46 countries and more than 80,000 employees worldwide.

Since Procter & Gamble's beginning as a soap and candle maker in Cincinnati, Ohio in 1837, it has established a record of growth and expansion. This pace continues, with the company entering the cosmetics business with its acquisition of Noxell (with its Cover Girl line) in 1989. And in 1990, Procter & Gamble

acquired the Hawaiian Punch juice beverage brands and Old Spice and Santa Fe men's toiletries and fragrances.

Procter & Gamble's growth and success are based on fundamental operating principles:

- Provide consumers products of superior value and quality.
- Employ the very best people
- Promote from within and provide equal opportunity for all based on performance and results.
- Encourage new ideas and stimulate innovation.
- Provide a work environment favorable to teamwork and collaboration.
- Maintain and build its corporate tradition, which is rooted in personal integrity.

Above all, Procter & Gamble believes that the interests of the company and those of its people are inseparable.

Procter & Gamble's employee policies are recognized as among the best in the U.S. *Working Mother Magazine* rated Procter & Gamble in the top U.S. companies for working mothers; *Black Enterprise Magazine*

selected Procter & Gamble as "One of the 50 Best Places for Blacks to Work," and *Fortune* magazine's 1990 Corporate Reputations Survey ranked it the fourth most admired U.S. corporation.

But Procter & Gamble is also facing new challenges, the largest of which is how to cope with the growing concern about ecology. It has met the challenge by extensive campaigns to clear myths about disposable diapers and develop recyclable packaging.

In addition, Procter & Gamble

recently announced it had committed \$20 million to fund projects that will advance municipal solid waste composting worldwide. The money will lay the groundwork for the development of composting as an important solid waste solution. Procter & Gamble plans to focus on projects that demonstrate how composting fits into integrated solid waste management plans, develop compost end uses, and further advance composting technology.

It's easy to see how Procter & Gamble is committed to quality of life for its employees and their communities, and each country where it does business around the world. Procter & Gamble takes pride in its active role in addressing environmental, social and family concerns in all aspects of its business.



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## “Diamond Jubilee” dinner to be a glamorous gala event

The Associated Food Dealers' annual trade dinner will be the event of the year. Fabulous food, first rate entertainment and old friends will converge in the stylish Penna's of Sterling Heights on Friday, January 18, 1991, at 6:00 p.m.

Diamond Jubilee is the theme of this year's dinner, which celebrates the 75th anniversary of this event.

### Hartfelder addresses board of directors

A bill passed in 1930 sent some AFD members into shock in 1990.

The Perishable Agricultural Commodities Act (PACA, 1930), is a federal law requiring brokers, dealers, and merchants of fresh and frozen fruits and vegetables to obtain a license if they sell more than \$230,000 of such goods in a calendar year.

The license costs \$300 a year. The \$230,000 applies to the sum of the dealer, broker, or merchant's operations.

Despite the law's age, a recent action to enforce it took some AFD members by surprise. In an effort to clear up any confusion, George Hartfelder, marketing specialist for the U.S. Department of Agriculture Regulatory Branch, PACA, in Glen Ellyn, Ill., addressed the board of directors at the December meeting. He said PACA was passed to ensure fair trading practices in the food and beverage industry. Hartfelder explained that many small retailers weren't fully aware of the law, and that it hadn't been strictly enforced by the department.

In addition to addressing the board about the license, Hartfelder went on to explain an amendment in PACA which requires that dealers have adequate money in a trust available to pay shippers.

### Michigan congressman wants national bottle bill

GRAND RAPIDS—U.S. Representative Paul Henry (R-Grand Rapids) has announced plans to reintroduce a national bottle bill requiring a minimum 5 cent deposit on all beverage containers to encourage recycling.

Henry was unsuccessful with the national bottle bill during the last congressional session, but did succeed in obtaining a lengthy study of the problem by the U.S. General Accounting Office, Washington, D.C.

According to the year-long G.A.O. study released a month ago, 70 percent of Americans are willing to pay a small deposit for beverage containers that can be recycled.

Henry has been active with environmental groups. He represents the congressional district in the Grand Rapids area once served by President Gerald Ford.

The newly expanded Penna's will be the setting for cocktails and hors d'oeuvres including spinach rolls, wing dings, and other savory treats. At 7:30 p.m., the party will move to the grand ballroom to feast on filet and chicken. Enhancing the meal will be minestrone soup, greek salad, and beans almondcine.

Following the silver and black color scheme, sparkling centerpieces will grace each table.

At 9:30 p.m., The Contours will headline the evening with a nationally known motown sound. The group was

most recently recognized for the hit song "Do You Love Me?" which was in the movie *Dirty Dancing*.

Other entertainment includes caricaturist, magicians, and strolling violinists. Neal Shine of the Detroit Free Press, will emcee.

Door prizes will be given. The grand prize is a diamond pendant and other prizes include a Highland Superstores gift certificate for \$500; a theater ticket package for the Fisher Theater, Masonic Temple, and Birmingham Theater; and a Ritz-Carlton get-away weekend with dinner and

hotel accommodations for two nights.

Raffle prizes include a microwave oven, a stereo cassette player, dinner for two at the Van Dyke Place, and airline tickets.

The member of the year will be announced during the evening.

Sponsors of the event include: Coca-Cola, Coors Brewing Company, R.M. Gilligan, Inc., The Prince Company, Foodland Distributors, and General Wine Company.

The price is \$600 for a table of 10 and \$75 for individuals. Please R.S.V.P. by January 11.



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# AFD legislative program: a portrait

by Mike Ranville

Over the past few years a frightening pattern has emerged in Washington and state capitols across the country. The philosophy is simple—solve the problem at the retail level. The impact is severe—shrinking the already small profit margin of the retailers.

Each year more time in the AFD legislative program must, of necessity, be devoted to simply preserving the autonomy of the independent business person.

What follows is a list of items that dominated the AFD legislative agenda for the past two years. It is not an exhaustive list, only the highlights of a program that has become the major retail voice in the State of Michigan.

## Tobacco

The use of tobacco in general and its sale at the retail level remains firmly planted on the legislative agenda. Many legislators see the use of tobacco (as well as alcoholic beverages) as a prime revenue source—the so-called sin tax. Combating these and other similar proposals has resulted in an expenditure of a great many resources available to the AFD legislative program.

The sale of tobacco products to minors was the focus of legislative

attention during the previous session. Legislation was introduced calling for penalties of up to \$1,000 and/or 90 days in jail for the sale of tobacco products to minors. As might be expected, intense debate, on and off the floor, ensued. Both sides put forth meritorious arguments.

Supporters of the bill indicated their intent was to make it as difficult as possible for minors to secure tobacco products. They reasoned if the penalty sanctions against the retailer were dramatically increased then a great deal of care would be exercised to ensure the purchaser of tobacco products was of age.

AFD, on the other hand, said the responsibility should be shared between retailer and minor. If minors knew they could be fined, as well as required to perform community service, they might not be so cavalier in their attempts to purchase tobacco products.

Additionally, it was pointed out that the proposal put the retailer in a position of becoming a parent. That function, for a minor, should be shared between home and school. It is in an arena the retailer does not belong.

The retail arguments put forth prevailed. It should be mentioned that while the bill was being debated on the floor of the House, an amendment was offered to require a retailer convicted of selling tobacco products to a minor

to also perform community service. The amendment, which could have been disastrous for AFD members, was defeated.

Under current law, which, up to now, had not been changed since 1915, a retailer could be fined \$50 and jailed up to 30 days for selling tobacco products to a minor. In the final version of the bill, retailers will be asked to put up signs indicating the illegality of selling tobacco products to minors. The signs will be furnished by the Michigan Department of Public Health at no cost to the retailer. Also, the 30-day jail provision, which had been on the books since 1915, was deleted.

What began as a potential disaster for AFD members, was turned into an improvement on the current law. Karoub Associates was proud to have played a major role in affecting a positive outcome on the bill for AFD members.

While AFD members saw only the finished product, many hours of research and negotiation were required to reach that point.

## Inheritance tax

Recently, Governor Blanchard vetoed legislation which would have repealed 50 percent of the taxes incurred as a result of an inheritance. The cost of the bill was estimated to be near \$45 million. One method, suggested by the bill sponsor to replenish

state coffers of the lost revenue, was to place a tax on soda pop.

Inheritance tax legislation will certainly be an issue when the legislature returns to Lansing Jan. 9, 1991. Continued debate on the inheritance tax issue is certain to continue.

## Liquor markup

Early in the previous legislative session, Senator Fred Dillingham (R-Fowler) introduced legislation (Senate Bill 37) calling for an increase in the liquor profit from 17 percent to 19 percent and an increase in the markup from 51 percent to 56 percent. Also included was a provision that allowed limited liquor displays.

AFD convened several meetings on the issue. When an agreement was finally reached that satisfied AFD concerns, the bill began its movement through the Legislature and was approved by the full Senate.

Senate Bill 37 also has prompted concerns as a result of the price increase it would generate. Many legislators are unwilling to vote for a bill that will surely raise prices for the consumer.

While the bill was not taken up by the Legislature in December, it will be on the agenda in January. It is a top priority for the AFD legislative program in the upcoming session.

See AFD PROGRAM, page 32

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# Engler as governor of Michigan

by Catherine O'Brien McCuish  
Vice President, government relations  
Greater Detroit Chamber of Commerce  
for Associated Food Dealers



**O'Brien-McCuish** What can business expect from Governor-elect Engler and his administration? Engler will be pro-business and pro-education. During the campaign, he stressed reform in several key areas including education, property tax relief, and the downsizing of state government. Just days after the election, the Senate Republican Office released discouraging figures on the state's \$7.4 billion budget—close to a \$1 billion shortfall. While many other states are also experiencing red ink, Engler is one of few governors who has pledged not to raise taxes. The recent announcement of 9.2 percent across-the-board budget cuts (excluding schools and college aid) represent his commitment to reverse the trend of increased state spending.

In the last several months, the business community has been monitoring a particularly significant deduction allowed under the Single Business Tax. The deduction, commonly referred to as the Capital Acquisition Deduction (CAD), is one that benefits both small and large employers. A recent Michigan Court of Appeals case may jeopardize this deduction, resulting in a potential \$500 million windfall to state government. Many business organizations are supporting a legislative initiative to retain the deduction in the event the Michigan Court of Appeals issues an unfavorable ruling. However, this deduction looks more and more appealing to many legislators, especially in light of the across-the-board budget cuts. Engler has a long history of supporting the business community on traditional business climate issues and this should not be an exception.

The governor-elect's campaign promise to reduce property taxes may have to be delayed as a result of the state's economy. However, it should not discourage his efforts. Michigan's property taxes rank among the highest compared to the national average. According to the Citizen's Research Council, per capita property taxes in Michigan are 33 percent higher than the U.S. average. Of the 15 major industrial states, only New York and New Jersey have higher property taxes. Michigan relies more heavily on its property tax base than other states. In fact, property taxes accounted for 38 percent of total tax revenue in 1988 (the largest source of state and local revenue) compared to an average of 31 percent for the 15 major states. Other states rely more heavily on sales tax revenue than

Michigan. Sales tax revenue contributed 24 percent to total tax revenue in Michigan while the 15-state average was 33 percent. The challenge that Engler will face is how to balance the state budget and keep his campaign pledge to cut property taxes by 20 percent.

Historically, unemployment, insurance, workers compensation, and product liability have been top business climate concerns. While these are still significant issues, the business community is increasingly concerned with the rising cost of health care and environmental regulations.

The health care issue will be

given a high priority with costs averaging over \$2,500 per year and estimates of that figure doubling by the year 2000. Debate will center on improving access and quality at an affordable price. This includes tax credits and tax incentives for individuals as well as business. In addition, medical liability reform will be a high priority in an effort to bring Michigan's costs in line with the national average. One such proposal centers on providing immunity for providers of emergency and charity care.

Environmental efforts will likely focus on implementation of the recent

environmental legislation commonly referred to as "polluters pay." Engler should be more supportive of business on questions like DNR permit fee increases and community right to know.

As the senate majority leader, Engler was a strong proponent of providing parents with a "choice" as to which school within their local school district their child would attend. This concept along with the "quality measures" embodied in Public Act 25 will be embraced by the new administration including "core curriculum" and "empowerment."

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# State agencies provided with new authority

Environmental enforcement legislation that provides state agencies with sweeping new authority will take effect July, 1991.

The legislature has worked for years to enact legislation to identify parties responsible for pollution and determine their legal liabilities and finally, ensure they pay for the cost of clean-up efforts. Accepting pollution and using taxpayers dollars to pay for extensive clean-ups are deemed unacceptable.

After years of debate, Michigan now has one of the most expansive environmental protection laws in the nation. The business community worked diligently to protect the rights and checkbooks of its membership.

Under the new bill, loans to undertake response activities to comply

with the act will be available to businesses with a net worth of less than \$10 million—the original bill made loans available only to businesses with fewer than 25 employees and a net worth of under \$1 million.

At one point, the Department of Natural Resources (DNR) could bring a violation against business owners simply by notifying them that they were "potentially liable." The final bill places the burden of proof on the DNR to bring a responsible case based on substantial evidence.

Proponents of "polluter pay" legislation sought to give retroactive application to the whole bill. In the end, retroactivity for fines and penalties was struck from the bill.

Also, a business owner may ask a

DNR representative for a court approved warrant to enter his property to conduct a search for contaminated materials. Previously, the DNR could inspect property at will and without notice.

In 1993, a seven-member citizens review board will be established. The panel will study the full operation of the new act and report back to the legislature.

## OSHA, child labor penalties increase; PBGC premiums rise

While a great deal of attention has been paid to the tax increases in the budget reconciliation bill, a number of other provisions, which will increase costs for employers, have not received as much attention. Among these is the *maximum* penalty for violations of federal child labor laws, which is raised to \$10,000 from the current \$1,000. A *minimum* penalty of \$1,000 per violation was stripped from the final bill after opposition from FMI and others.

The maximum penalties for Occupational Safety and Health Administration (OSHA) violations have been increased considerably. Maximum fines for simple violations, including failure to post signs, are increased from the current \$1,000 to

\$17,000; for willful and repeat violations, the fines go from \$10,000 to \$70,000, with a \$5,000 minimum penalty for willful violations. A provision creating criminal penalties for OSHA violations was stripped from the bill on the Senate floor as was a provision calling for civil penalties for unfair labor practices.

Premiums to the Pension Benefit Guaranty Corporation are increased for single-employer pension plans. The flat rate premium employers will have to pay for well-funded plans goes from \$16 to \$19 and the maximum premium for underfunded plans rises to \$53 from \$34. The bill also increases excise taxes on asset reversions from overfunded pension plans.

## Michigan beverages to Middle East

More than 50 tons of Michigan apple, apple-cherry and apple-grape beverage juices were shipped out last month, from Speas Farms in Fremont, Michigan to U.S. troops in the Middle East according to State Speaker Lew Dodak who helped set the program up.

"Thanks Troops—Michigan Cares," a non-profit group raised

over \$40,000 from various businesses and trade groups to purchase the juice boxes and fly the gifts overseas.

Rep. Dodak said he recalled his days in Vietnam and how he looked forward to shipments of Carling Black Label beer brewed in Michigan. The juice packages are clearly marked as Michigan products.

# CONGRATULATIONS!

## AFD "75<sup>TH</sup>" DIAMOND JUBILEE








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**Dolores Brown**  
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- 3 tablespoons French's Yellow Mustard
- 3 tablespoons mayonnaise
- 1 tablespoon sweet pickle relish
- 1/2 teaspoon each Durkee-French's Garlic Powder and Onion Powder
- 1 package (10 ounces) refrigerated pizza crust
- 1/2 pound sliced baked ham
- 4 ounces sliced Swiss cheese
- 1 egg, beaten
- Sesame Seeds

In small bowl, combine mustard, mayonnaise, pickle relish and seasonings. On floured surface, roll dough to 14 x 10-inch rectangle. Spread with half of mustard sauce. Top with ham slices, remaining mustard sauce and cheese. Roll up from short end; jelly-roll style, seal seams. Place on greased baking sheet. Cover; let rest 30 minutes. Make 3 or 4 diagonal slashes in loaf with knife. Brush with egg and sesame seeds. Bake at 350°F for 40 minutes or until done. Slice and serve warm.  
Makes 6 servings.

**Karen Gaston**  
"TOBY'S TETRAZZINI"

- 1 package (16 ounces) tetrazzini pasta
- 1/2 cup each French's butter or margarine and cornstarch
- 3 cups boiling water
- 1/2 cup each French's Yellow Mustard and French's Worcestershire Sauce
- 1/2 cup each Durkee-French's Ground Red Pepper
- 4 cups (about 2 pounds) cubed cooked chicken
- 2 jars (4 1/2 ounces) sliced mushrooms, drained
- 1 box (10 ounces) frozen peas, thawed
- 1 cup chopped roasted red peppers

Cook pasta in boiling water according to package directions; drain and set aside. In Dutch oven, melt butter; stir in cornstarch until smooth. Stir in water, chicken, bouillon, cream, mustard, Worcestershire sauce and ground red pepper. Cook and stir constantly over low heat until thickened. Stir in prepared pasta, chicken, mushrooms and peas. Spoon into 9 x 13-inch baking dish. Sprinkle top with roasted pepper. Bake, covered, 375°F for 45 minutes or until heated through.  
Makes 12 servings.

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- Comstock/Michigan Fruit Cannery
- Georgia Pacific Corp.
- Hidden Valley Ranch
- The Kingsford Charcoal
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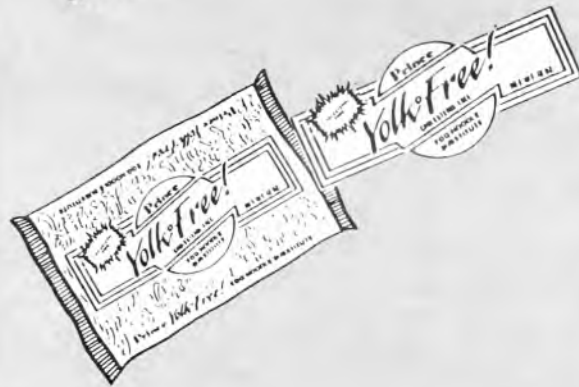
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## Ron Paradoski believes rewards are a result of how much you give

One of the best ways to be successful in business is to work for a mutual benefit. As Coca-Cola Center Manager and AFD board member, Ron Paradoski says it is that philosophy which has carried him far in both endeavors.

Paradoski started at Coca-Cola some 16 years ago. And although he has seen the company go through a

number of ownerships and has held several positions, he insists the company's commitment to its customers—and their commitment to the product—has never faltered.

"I've always felt that business has to be good for both parties," he said, referring to the relationship between wholesalers and retailers. "You have to satisfy each other's

needs."

Paradoski also finds that his 20-year involvement with AFD has allowed him to give something back to the industry and the community while addressing the needs of his business.

"The best part of being a member is to have an opportunity to

contribute to the growth of AFD and in particular our customers, which are the retailers," he said, "and also to be able to input into the organization a wholesaler's position for the mutual benefit. The organization has always been positive in developing a relationship between wholesalers, retailers, and consumers."

A board member for two years, Paradoski says he was honored that his long-time friends in AFD nominated him for the position. He has served on the communications and public relations committees, and for the second year in a row is helping to organize the Annual Dinner. Coca-Cola was also a sponsor in last year's scholarship program.

"We've always supported Joe Sarafa in his many charitable activities," Paradoski said. "Under Joe's leadership there's been a genuine effort to develop the industry so that all people benefit rather than just from a selfish position."

Giving to the community and the food industry, as well as supporting his business, through AFD, has brought Paradoski much personal satisfaction, he says. "I'm very proud to be a member of the 'elite group.'"



Ron Paradoski of Coca-Cola enjoys giving back to the community and the industry through AFD.

## HISTORY

From page 1

The change allowed the group to establish itself in a new direction from that of a butcher's organization and expand in the food industry and go outside Detroit.

The increased membership and power was just what small retailers needed, says former president Frank Tumbarello. He explains that large wholesalers, especially pop suppliers, wouldn't serve the tiny stores members before they had the buying power of the association.

"We thought if we could become strong enough," Tumbarello remembers, "maybe we could buy as a group."

Membership doubled, he says, in the late 1950s, when the group began offering Blue Cross insurance and worker's compensation insurance. Recognizing the change in the group's responsibility again, it changed its name to Greater Detroit Food Dealers Association. Tumbarello was president at the time.

The association throughout the following years went through much more growth and many changes.

Joe Sarafa, AFD's executive director, took his post in 1986, and most would strongly agree that his leadership has given new life to the organization and greatly increased its power.

1988 saw more expansion and a new name for the group. Associated Food Dealers of Michigan is the title it still holds today.

"AFD has come a long way from the early days," says Amir Al-Naimi, chairman of the board of directors of AFD. "It is now a vital organization to the independent retailer."

"In the last two years under the leadership of Joe Sarafa and the board of directors," says board member Thom Welch, of Hollywood Markets, "AFD has become the voice of the food industry in Lansing and increased its power."

Sarafa says AFD's traditions in accelerating the power of its members and the food industry will continue.

"The Associated Food Dealers of Michigan has been instrumental in unifying the food industry and protec-

ting its rights and interests in the state legislature," says Sarafa. "It has also provided significant programs to benefit its membership as well as social events for people in the trade to become better acquainted."

"We've spent the first 75 years becoming strong," says Al-Naimi. "And in the next 75 years, AFD will make the food industry even stronger."

"The organization, as it has in the past, will continue to meet the industry's needs," Sarafa agrees, "whether it be public relations, scholarships, or state involvement."

But perhaps the best quote summing up the success of AFD was made in 1946 by member Jack Adler, when the group was concerned about the invasion of co-ops and free labor: "We shouldn't get panicky, as throughout the years we are confronted with problems that seem as though they would put us out of business at the time."

"But the man who conquers fear and applies himself to his own problems will be sure to win out."

### AFD adds to staff



Sarah Humphreys recently took over the communications department of Associated Food Dealers and will be editor of *Food & Beverage Report*. She worked in a similar capacity at Oakland Publishing. She also worked as a reporter for *Tri County News*. Humphreys graduated from Eastern Michigan University. Her experience in journalism will assure the continued success of *Food & Beverage Report* and the development of AFD's communications program.

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# Two views on affects of milk hormone

## Consumers union urges FDA to reconsider safety of milk from hormone-treated cows

MOUNT VERNON, N.Y., December 4—In a report issued recently, the Consumer Policy Institute called on the Food and Drug Administration (FDA) to halt the sale of milk from cows being treated experimentally with synthetic bovine growth hormone (bGH) while the agency reevaluates its 1985 decision that the milk is safe.

The report, "Biotechnology and Milk: Benefit or Threat? An Analysis of Issues Related to bGH/bST use in the Dairy Industry", concludes that synthetic bGH has not been studied sufficiently to determine its potential impact on human and animal health. It raises questions about the effects of bGH use, also known as bovine somatotrophin (bST), on the environment and the dairy industry.

At present, four U.S. companies are seeking approval from the FDA to commercially market synthetic bGH: American Cyanamid; Eli Lilly; Monsanto; and Upjohn. Synthetic bGH, produced by genetically engineered bacteria, increases a cow's milk output.

The FDA is expected to decide next year whether to approve bGH for general commercial use. "We see virtually no benefits to the average consumer from the use of this drug," said Michael K. Hansen, Ph. D., author of the report. "Its use is unlikely to result in lower milk prices to consumers. In fact, its use may cost consumers tax dollars that the Federal government must spend to buy up dairy surpluses."

In late 1985, the FDA decided that milk produced by cows injected with bGH was safe for human consumption. It has allowed milk from more than 10,000 test animals to be sold to consumers, while the companies gathered data about the drug's efficacy, safety to animals, and environmental impact. The FDA and the companies have refused to reveal the location of the test herds to the public.

The CPI report calls the 1985 FDA decision to allow consumption of test-herd milk premature, on the grounds that the FDA had not then—and still has not—adequately addressed several major human health questions regarding bGH use. In addition, the complete data on which the FDA based its decision have not been made public.

"Until the important questions are answered, why should consumers—and especially children who are such large consumers of milk—have to drink the test milk, particularly when it offers them so few benefits?" said Jean Halloran, the Director of CPI.

"The FDA should seriously reconsider the human health issue in light of recent discoveries, and while it is doing so, test milk should not be sold to the public."

Some studies have predicted that bGH use will drive many small farmers out of business, severely affecting the economics of dairy regions like Minnesota, Wisconsin, Vermont, and upstate New York.

"No one in a decision-making role is looking at the overall costs and benefits to society of approving this product," said Hansen. "Some mechanism should be established to assess the overall societal impact of biotechnology and other new technologies before they are adopted."

According to CPI, there is no easy way to tell whether a carton of milk contains any milk from bGH-treated cows. "Less than 1% of the nation's dairy cows have been treated with this drug, however, so most consumers have probably not drunk any experimental milk," said Halloran. "We don't think that the presence of test milk in a few markets is any reason to stop drinking milk, but we think people have a right to know if they are drinking it."

Consumers who want to avoid milk from bGH-treated cows can ask their local dairy whether it has a policy of rejecting test milk. Many dairies do have such a policy. A number of supermarket chains, including Kroger, Safeway, Vons, and Stop'n'Shop, have also pledged not to market milk from bGH-treated cows.

In the report, CPI makes the following recommendations regarding bGH:

- FDA should reopen its investigation of the human food safety of bGH use. While conducting this investigation, FDA should rescind its decision to permit the sale of experimental milk from bGH-treated herds. To avoid any possibility of inadvertent consumption of experimental milk, FDA should also immediately disclose the identity and location of the experimental herds.
- FDA, which has not yet made a determination on the safety to animals of bGH use, should gather systematic information on disease rates in bGH-treated cows. FDA should not approve bGH on animal-safety grounds in fact data show that bGH test herds have higher disease rates than untreated herds (leading to more antibiotic use) or have other significant health problems.
- In view of the possible economic and societal costs of approval of bGH and the absence of any governmental body charged with considering such costs, Congress

should commission the Office of Technology Assessment to prepare studies of: 1) the possible costs to Federal programs, including the dairy price support and social welfare programs, of approval of bGH, as well as any possible benefits (such as to the tax base); 2) the impact on dairy farmers and rural economies in dairy states of approval of bGH, taking into account changes in 1990 in the dairy price support program; and 3) the impact of introduction of bGH on the consumer price of milk. CPI further recommends that Congress request FDA to defer any planned final approval of bGH until such studies are completed, and that Congress consider the conclusions of these studies to determine whether it should act to avoid or mitigate negative social and economic impacts.

• Before giving its final approval to bGH, FDA should prepare and seek public comment on a full-fledged environmental impact statement that thoroughly and impartially examines the potential environmental impact of approving bGH, including impacts related to possible increases in the number of confinement-type farms in the dairy industry, and possible environmental

release of bGH-producing bacteria from manufacturing facilities, via waste water or worker exposure.

• To retain the public's trust, FDA should make all the human and animal safety data on which it is basing its decisions on bGH available to the public.

• Some mechanisms should be established to assess the potential economic and social impacts of new technology and the overall costs and benefits to society before a new technology is introduced.

## NIH panel says milk and meat from bST-treated cows is safe

Milk derived from cows treated with a synthetic growth hormone to increase their milk production is safe for consumption, according to a panel of medical and veterinary experts convened by the National Institutes of Health (NIH).

Recombinant bovine somatotrophin (rBST) is a synthetic version of a growth hormone naturally occurring in cows and their milk. When administered to dairy cows, rBST increases their average milk production by at least 10 percent and perhaps more. The use of rBST has generated

See HORMONE, page 22

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## UPDATE

from page 1

In addition, the Internal Revenue Service (IRS) has advised NACS that the floor stocks tax return for motor fuels will not be completed until late January, 1991. IRS has indicated that they will not be sending the form to retailers.

### Alcohol taxes

Taxes on distilled spirits will increase from \$12.50 per proof gallon to \$13.50 or approximately \$.20 per fifth; from \$.16 to \$.32 on a six-pack of beer, from \$.03 to \$.21 a bottle on table wine. Alcohol taxes become effective on January 1, 1991, and floor stocks (inventoried as of that date) will be taxed at the increased rate, payable June 1, 1991.

The tax bill allows an exemption for small retailers whose aggregate liquid volume does not exceed 500 gallons of wine. In addition, each dealer is allowed a credit against the taxes imposed in the following amounts: \$240 against the tax on distilled spirits; \$270 against the tax on wine and \$87 against the tax on beer. The total credit may not exceed the tax liability. Alcohol taxes are expected to raise \$8.8 billion over the next five years.

### Congress approves budget reconciliation "tax bill"

Congress completed its seemingly never-ending struggle to reduce the budget deficit just before finally adjourning early Sunday morning, October 28. But voters may overlook those accomplishments and remember instead the months of budget paralysis, the brief shutdown of the government in early October, and the various ethics scandals. Throughout all of the negotiations, the parties were divided on the budget reconciliation bill. Provisions to add a surtax for millionaires was dropped, but is expected to resurface next year. The bill (H.R. 5835) is now on the president's desk awaiting his signature, which is expected by November 12.

### Retailers spared from burdensome labeling requirements

Amidst the intense debate surrounding passage of the "Nutrition Labeling and Education Act of 1990," retailers escaped a particularly onerous provision regarding fast food labeling. Signed into law by President Bush on November 8, the legislation specifically preempts from labeling requirements fast food retailers and restaurants that process and prepare food on-premise for immediate consumption or later

consumption without further preparation.

However, food prepared in commissaries but sold in stores may be subject to the labeling rules. As the Food and Drug Administration (FDA) begins its task of promulgating final rules, NACS will work to avoid unreasonable labeling requirements with respect to commissaries.

The new law does impose several posting requirements on food retailers, including convenience store operators. In poster format, brochures or leaflets, retailers must post nutritional information on the 20 top-selling fresh fruits, the 20 top-selling fresh seafoods in the area of the store where these products are sold. Additionally, food retailers must provide nutritional information for food that is sold from bulk containers, such as candy and nuts, beginning in 1992.

Although most state labeling laws are preempted under this law, states do retain the authority to require health warnings. These warnings would be specific to certain foods and would alert consumers to potential toxins or the danger of allergic reactions.

### Leaking underground fuel storage tanks

Extension of the excise tax imposed at the producer level relative to leaking underground fuel storage tanks is of interest to retailers with gasoline facilities because it will represent increased product cost. This tax was imposed on gasoline, diesel fuel, aviation and boat fuels at the rate of \$.001 per gallon. Revenue from this tax was deposited into a trust fund for cleanup of leaking underground storage tanks. The tax was terminated on August 31, 1990 when the pre-established revenue ceiling for this trust fund of \$500 million was attained. The new budget reimposes the tax through December 1, 1995 and eliminates the ceiling. The effective date is December 1, 1990.

### Disabled Access Tax Credit

The budget legislation establishes a 50 percent tax credit for employers with few than 30 full-time employees or less than \$1 million in gross receipts for the preceding taxable year. To qualify, the retailer must incur expenses of at least \$250 in accommodating workers or patrons with disabilities for compliance with the Americans with Disabilities Act.

These expenses may include (1) removing architectural communication, physical, or transportation barriers which limit a business's accessibility by disabled individuals; (2) providing interpreters or acceptable other methods for individuals with hearing impairments; (3) providing readers, taped texts, or other methods for the visually impaired; and (4) acquiring or modifying equipment for disabled individuals.

see UPDATE, page 32

## HORMONE

from page 20

considerable controversy regarding its possible health implications not only for the humans who consume milk and meat from rBST-treated cows but also for the animals themselves.

The panel said that rBST does not affect the quality of milk and meat derived from cows given rBST. "The evidence clearly indicates that the overall composition and nutritional quality of milk and meat from rBST-treated cows is equal to that from untreated cows," said panel chairman Dr. Melvin Grumbach, chairman emeritus of pediatrics at the University of California at San Francisco.

The experts agreed that rBST "does not appear to affect appreciably the general health of dairy cows." However, the panel could draw no conclusions based on the available data regarding the effect of rBST on the incidence of mastitis (udder infection). "The panel is aware that the Food and Drug Administration is currently evaluating a large body of data. We presume that an evaluation and analysis of this data will be forthcoming," said Grumbach. The biosynthetic hormone has not been approved by the FDA for commercial use.

Most milk consumed in the

United States is pasteurized (heat treated), which inactivates most of the bST found in milk. Any trace amounts of bST ingested in milk or meat is broken down in digestion and rendered harmless.

The panel concluded by saying, "The use of rBST can be a very important management tool for American dairy farmers."

This three-day technology assessment conference was sponsored by the National Institute of Child Health and Human Development and the NIH Office of Medical Applications of Research.

### AFD board holds elections

One new face will be added to the AFD board of directors.

Frank Capoccia defeated long-time board member Frank Tumbarello in the retailer category for a three-year term. Capoccia is a member of Packaged Liquor Dealer's Association, AFD's recent acquisition.

Others in the retailer category re-elected to three-year terms were Sam Dallo, Richard George, Mark Karmo and Thom Welch.

Jerry Inman and Bill Viviano were re-elected to three-year terms in the general manager category.



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## It's time to clean house! How long should you retain records?

One of the most common questions concerns how long to retain records. The following are some general guidelines to help you answer these questions. While this article primarily addresses the record retention problems of a business, the principles are equally applicable for individuals.

All businesses should have a written policy concerning record retention. Lack of such a policy could result in several problems:

- Obviously, a business that maintains outdated, unneeded records must bear the expense of storing them. Even if space is otherwise available, there has to be a more productive way of utilizing it.

- Inadequate record retention practices can result in lost employee productivity due to disorganization, inability to find records when needed, lack of adequate working space, etc.

- A well-defined record retention schedule will prevent a management decision each time any records need to be destroyed and will prevent destruction of any records that are still important.

A record retention plan should be developed by first making an inventory of all types of records within the business. Management can use this information to establish policies concerning not only how long records should be kept, but where they should be kept.

For tax purposes, records should be maintained until the expiration of the statute of limitations. Generally, that period expires three years after the later of the due date of the return or the date filed. While there are a few exceptions to this rule, the three-year period normally should be adequate.

For non-tax purposes, records should be maintained only as long as they serve a business purpose or until all legal requirements are met. Unfortunately, there are not specific

Record retention schedule			
Type of Record	Retention Period (Years)	Type of Record	Retention Period (Years)
Accident reports & claims	7*	Invoices: Fixed assets	7*
Appraisals	P	Sales & general expenses	3
Articles of incorporation, bylaws	P	Leases	7*
Asset records	7*	Ledgers & journals: Cash receipts & disbursements	P
Bank statements, reconciliations	3	General ledger, journal entries	P
Bills of sale-assets	7*	Payroll journal	4
Budgets & projections	2	Purchases & sales	7
Cancelled checks, general	3**	Subsidiary ledgers (receivables, payables, etc.)	7
Capital stock & bond records	P	Licenses	3*
Charts of accounts	P	Minute books	P
Check vouchers, stubs	3	Mortgages	7*
Contracts & agreements	7*	Notes	7*
Correspondence: Credit & collection	7	Pension & profit sharing records	P
Routine with customers or vendors	1	Petty cash records	3
Other	3**	Purchase orders, invoices	3
Credit memos	3	Receiving reports	3
Damage & theft reports	7	Repair & maintenance records	3
Deeds	P	Sales records & cash register tapes	3
Deposit slips	3	Shipping reports	3
Depreciation schedules	7	Tax returns & related records: Estate & gift	P
Employee records: Contracts	7*	Income	P
Disability, unemployment claims	7*	Payroll	4
Employment applications	3	Sales & use	3
Expense reports	3	Union contracts	P
Personnel files	3		
Time records, earning records	4		
Withholding & exemption certificates (W-2, W-4, etc.)	4*		
Financial reports: Annual, audited	P		
Interim	3		
Freight bills, bills of lading	3		
Insurance policies & records	3*		
Internal reports, memos, work orders, etc.	2		
Inventory records	3		

*P means records should be kept permanently.*

*\* Retention period begins with settlement of claim, disposal of asset, termination of contract, etc.*

*\*\* Some should be kept longer, e.g. checks for tax payments should be kept with the tax returns, checks for asset acquisitions should be kept with bill of sale, etc.*

*\*\*\* Legal and other important correspondence should be kept as long as the documents to which it relates.*

standards that will cover all situations. The following are some of the factors that should be considered:

- Federal, state, and local statutes and regulations.
- Industry requirements or standards.
- Contract requirements.

Below is a sample record retention schedule that might be developed for an average business. This schedule is only intended as a guideline to enable a business to develop its own schedule. The retention periods can vary from business to business depending on the factors noted above.

## AFD is offering the 1990 Driver License and I.D. Guide

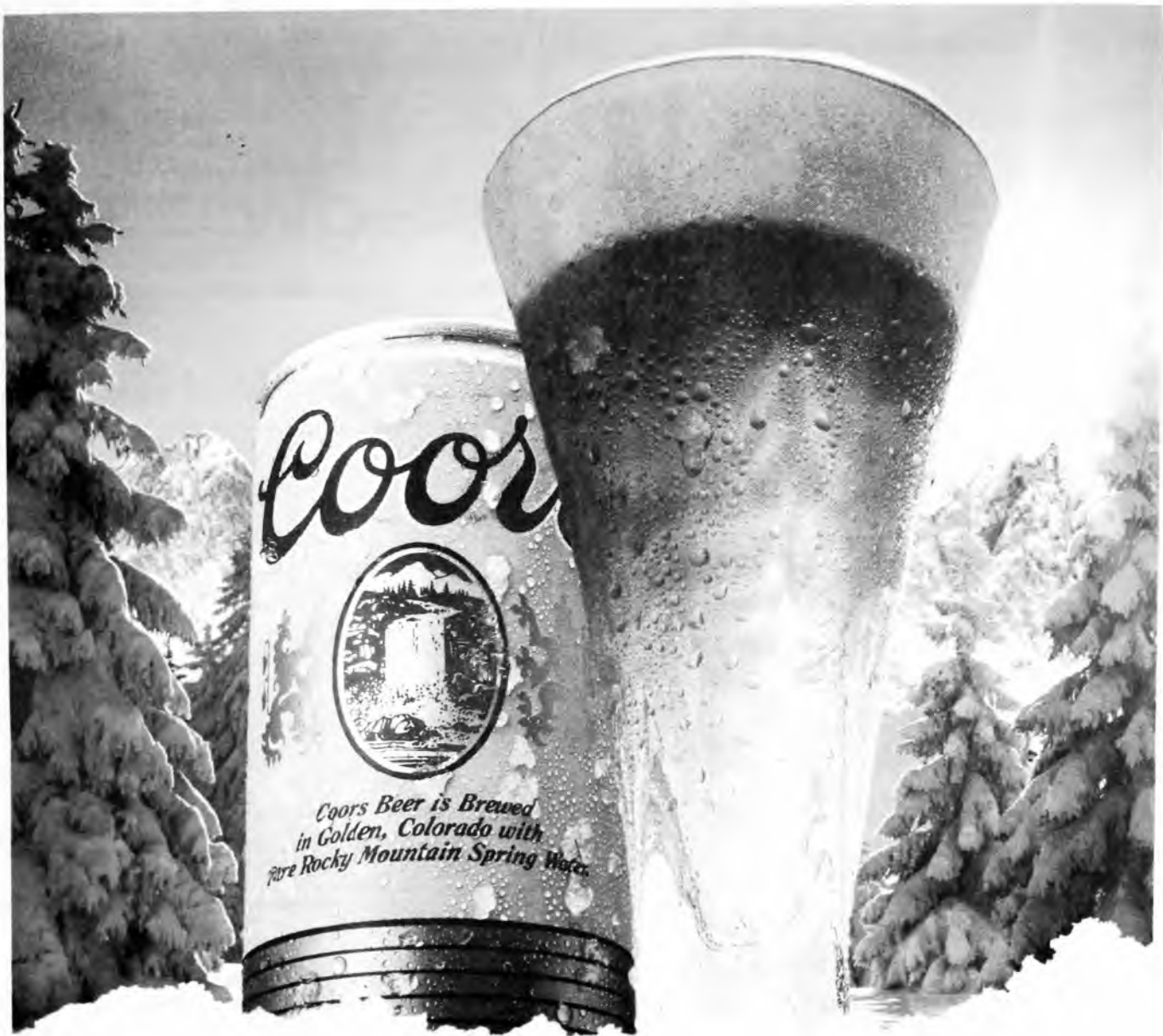
booklets at \$9.00 per book  
plus \$1.00 shipping.

This comprehensive booklet shows a picture of a valid drivers license from **each** state. Having this booklet near your cash register will help you in making a positive identification. You can accept out-of-state licenses for the purchase of alcohol.

AFD advocates responsibility in selling alcohol. Using this book will help determine a legitimate sale.

Don't serve a minor with a tampered license—check it out with this **Driver License and I.D. Guide**.





# HAPPY HOLIDAYS

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## THE STATE PAGE

### "Food and Beverage Report" introduces State Page

In AFD's ongoing effort to reach members throughout the state, "Food and Beverage Report" will now feature the "State Page."

The State Page will highlight wholesalers, retailers and distributors serving all of Michigan—not just the Detroit metropolitan area, and will deliver enlightening information out-state members can use.

AFD has received tremendous response from members who are excited about the coverage the State Page will bring them.

"It will give the companies outside the Detroit area the exposure they wouldn't have otherwise," said

Tom Beckett, president of Capistar.

"It's probably a good idea."

"I think it's a good idea," agreed Jerry Inman, president and CEO of Paul Inman Associates. "It will certainly help open communications between members here and throughout the state."

Pat Quinn, president of Spartan Foods, was equally enthusiastic.

"I think it's a wonderful idea," he said. "Being a resident outside of the area, I think it's an excellent way to reach people outstate."

Be sure to watch the State Page each month for news pertinent to where you do business.

### Eberhard serves Western Michigan

Eberhard Foods, Inc., has been serving the western side of Michigan since it opened its first store in 1915. Founded by L.B. Eberhard in 1908 by peddling produce in Grand Rapids, the company now operates up to 41 stores.

It runs its own 217,000 square foot distribution center and has a fleet of trucks. Merchandise is purchased directly from the manufacturers and the distribution center serves as a central point.

"Our success is due because over the years we have had great employees," said Richard Beishuizen, president, adding the company employs about 550. "They are dedicated to Mr. Eberhard and his vast knowledge and well rounded

experience."

Beishuizen has been with the company for 22 years and started as a hagger. He has worked in all aspects of the business. "My philosophy is that you don't get anywhere unless you are good to the customer," he said. "You have to be good to the employees and be fair and honest with them, too."

Eberhard has been on the cutting edge of the industry. It created the speedy check out lanes concept and was one of the first to install the magic door.

"Today it's a very competitive market," said Beishuizen. "It's important to find a niche. We accept the challenge and we'll be right in the middle of it."

### AFD member benefits

As a member of the oldest and largest food and beverage association in the state you are entitled to the following:

- health and medical benefits through Blue Cross/Blue Shield, at our group rates;
- liquor liability insurance at minimal rates, through an admitted and accepted insurance company;
- worker's comp insurance with dividends and a loss prevention program;
- coupon redemption program that saves both time and money;
- political action that supports your interests;
- Visa/MasterCard charge service, for customer service;
- legislative representation in Lansing — full-time — to protect your industry;
- checking services — TeleCheck and verification directories to reduce bad debt accounts;
- legal consultation;
- industry exposition for product display, promotion and discount buying;
- Magic Touch Debit Program to eliminate the handling of checks;
- monthly publication;
- educational seminars and a number of special events

Take advantage of the services available to you! Call AFD for more information at (313) 557-9600 or 1-800-66-66-AFD.

## AFD TRADE SHOW 1991



**Tuesday, April 16, 1991  
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on April 16, 1991**

The trade expo is an industry-wide show displaying products and services relating to the food and beverage industry. If you service this industry, in any way, you **need** to have a booth in the 1991 show. Reserve a booth today.

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or to obtain a contract and exhibitor's manual call:

**(313) 557-9600 or 1-800-66-66-AFD**

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## PEOPLE

### Spartan announces organizational changes and promotions in financial area

**GRAND RAPIDS, MICHIGAN**—Spartan Stores, Inc., recently announced several promotions pertaining to the financial organization of the company. James B. Meyer is now senior vice president and chief financial officer. Dick Lampen has assumed the position of director of finance and Robert VanderZand has moved into the position of corporate accounting manager.

Meyer has been with Spartan Stores since 1973 and was most recently senior vice president. In his new capacity, he will be responsible for all financial aspects of Spartan's business. In addition, he'll remain accountable for Shield Insurance Services, a Spartan Stores subsidiary. Meyer will report to Patrick M. Quinn, president and chief executive officer of Spartan Stores, who comments, "As Spartan continues to grow, so do the financial implications of every decision made at Spartan. The dynamic nature of the grocery industry demands that we more fully involve the financial end of the business in strategic planning. This change allows Jim to focus on that effort."

Lampen started with Spartan in July, 1981. He has served as controller and, most recently, corporate accounting manager. Now as director of finance, he reports directly to Meyer and is responsible for providing accounting and financial

analysis to assist in meeting sales and profit objectives; the development, planning and implementation of general accounting practices and systems; and evaluation of financial activities to assure accurate and timely business decisions.

As a 22-year veteran of Spartan Stores, VanderZand's career has included the positions of accountant, senior accountant, accounts receivable and payable supervisor, and, prior to this promotion, financial reporting supervisor. He's taken over the position of corporate accounting manager, vacated by Lampen, and also reports to him. VanderZand is accountable for all corporate accounting activities and for the coupon redemption department at Spartan.

Spartan Stores, Inc., is a retailer-owned food wholesaler providing products and services to 503 independently-owned stores in Michigan, Indiana and Ohio. Subsidiaries of Spartan Stores include Shield Insurance Services, Spartan Insurance Company, United Wholesale, L & L/Jiroch Distributing Company and Capistar, Inc.

### Nabisco Brands announces Morgan appointment

**EAST HANOVER, N.J.**—Dr. Karen J. Morgan has been named senior director of nutrition and consumer affairs for Nabisco Brands, Inc.

Morgan joined the company in 1987 as director of consumer affairs. A graduate of Purdue University in Indiana, Morgan earned a master's degree from Michigan State University and a doctorate from the University of Missouri. Subsequently, Morgan was

a professor of human nutrition and food science at Michigan State and later the University of Missouri.

Morgan is a member of the American Institute of Nutrition, the American Dietetics Association, the Institute of Food Technologists and the Society of Consumer Affairs Professionals. She received the Outstanding Alumni Award in Food Science and Human Nutrition from Michigan State and a Citation of Merit from the University of Missouri's College of Human Environmental Sciences in 1990.

She is a resident of Chatham, N.J. Based in East Hanover, N.J., Nabisco Brands, Inc., a subsidiary of RJR Nabisco, Inc., is one of the world's leading food companies. Nabisco Brands' products include Oreo and Chips Ahoy! cookies, Ritz and Premium crackers, Nabisco Shredded Wheat cereals, Fleischmann's margarines, A.I. Steak Sauce and Grey Poupon mustards.

### Campbell sells Freshbake United Kingdom seafood and vegetable operations

**CAMDEN, N.J.**, December 10, 1990—Campbell Soup Company announced recently that it sold its "Freshbake" vegetable operations in the United Kingdom, as well as its seafood businesses in the U.K. and Belgium, to Albert Fisher Group P.L.C., a leading European food processing company. Annual net sales for these divested businesses approximate \$150 million. This sale is a major step in the restructuring and divestiture program announced by Campbell last May.

The Campbell Seafoods Division is a processor of specialty seafoods with a particularly strong position in frozen "warm water" prawns. The U.K. Vegetable Division is a supplier of frozen vegetables in the U.K. It was acquired by Campbell in 1988 when it purchased Freshbake Foods Group P.L.C.

In announcing the sale, Campbell Chief Executive Officer David W. Johnson said, "This sale results from our strategic decision to focus our European efforts on branded value-added prepared foods."

During the last fiscal year Campbell had net sales from all of its European businesses of \$1.1 billion. Total sales for Campbell were \$6.2 billion.

### Debbie Cooper leaves AFD

Communications Manager and "Food and Beverage Report" Editor Debbie Cooper left AFD in December for fun, adventure, and a fabulous job in New York City.

Debbie now lives and works in Manhattan. She is managing editor of "Hotel and Resort Industry," a monthly trade magazine.

Debbie joined AFD in July, 1989, and will be sorely missed by the staff and those she touched with her sensitive and enlightening feature stories.

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## AFD FOOD AND BEVERAGE SCHOLARSHIPS

The Associated Food Dealers of Michigan is proud to offer college scholarships to outstanding students. This program is designed to assist deserving young people who wish continue with higher education through financial grants. AFD is committed to excellence, education, and the leaders of tomorrow.

### APPLICATION PROCEDURE

Applications are accepted each year from January 15 through March 31. Posters are hung in AFD member stores and applications and descriptive brochures are sent to students upon request. This information can be obtained by calling the AFD office at 1-800-66-66-AFD or (313) 557-9600.

---

Please fill out and return the form below:

Please check two boxes:

☐ I am a high school senior

☐ I am a college student

☐ I am an employee of an AFD member company

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Home Phone ( ) \_\_\_\_\_

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## PRODUCTS



### Filmco introduces CRUSTpak™ perforated, wicketed bakery bags for croissants

Filmco's new CRUSTpak™ perforated, wicketed bakery bags for croissants provide a convenient and sanitary way to keep the product fresh while providing 100 percent product visibility. The bags are ideal for creating pre-packaged self-serve merchandising displays for croissants, and can also be used for packaging items which are purchased from self-serve bulk displays.

CRUSTpak™ bags are made of durable polypropylene which contains 30 micro-perforations per square inch. These tiny holes allow oxygen to enter the package and moisture to escape at a slower rate, helping croissants keep their fresh, crispy texture longer. The holes also allow croissants to be packaged fresh from the oven. The bags are attached to a two pronged wicket which can be easily mounted to walls or attached to the sides of counter displays for easy accessibility.

The 9" x 14" bags are constructed of a durable, 80 gauge polypropylene material which forms a strong seal along its sides for fast packaging without the worry of splitting. The bags can be easily closed with a twist tie.

For more information on CRUSTpak™ wicketed bags, contact: Filmco Industries, Inc., 1450 South Chillicothe Road, Aurora, Ohio 44202. Phone 216-562-6111. FAX: 216-562-2740.



### Pressware® announces new two-compartment paperboard trays

International, Inc. introduces a new two-compartment tray available in both "Stoneware" and "Country Cookin'" designs. The new two-compartment tray is made from a specially coated paperboard that is superior to styrofoam and regular cardboard packaging.

The 7"x8-31/32"x7/8" 18.59

fluid-ounce two-compartment tray is ideal for prepared entrees, convenience store applications, foodservice and institutional meals. Its two-compartment design allows for complete separation of foods. Dome lids are available to seal the package tight.

And unlike packages made from styrofoam, Pressware paperboard trays can be used in either the microwave or conventional oven for up to 60 minutes at 400°F. Pressware trays are also superior to standard cardboard packages as they can be used in the oven and withstand heat without melting, losing their shape, or letting grease or oils soak through.

Pressware's two-compartment tray graphic designs communicate a home-cooked feeling and food presentation.

For more information, please contact Pressware International, Inc., 2120 Westbelt Drive, P.O. Box 28147, Columbus, OH 43228-0147. Phone: 614-771-5400, FAX: 614-876-1060.

Pressware International, a division of Packaging Corporation of America-A Tenneco Co., is one of the world's largest producers of frozen entree packaging and is currently introducing a full line of paperboard products for foodservice, vending, supermarket deli and convenience stores.



### New advanced formula Cycle is going to help bring sales back to you!

Last year grocery stores lost \$2.4 billion in pet food sales to non-grocery outlets. This translates to approximately \$136,000 per supermarket. Why? Because pet food consumers are demanding products with greater nutritional value and are being told the only place to find these products is outside the grocery store. Until now this was true. However, New Advanced Formula Cycle is the solution to help you fight back!

We have put together a comprehensive plan that will convince your consumers that they no longer have to shop outside of the grocery store to find superior nutrition products. We did a lot of research to determine who these consumers are and what they want for their dogs. We took this learning and tailored our entire program around it.

First, we employed a team of veterinary nutritionists, bio-chemists, and food scientists to produce a product that would match or exceed all of the nutritional qualities of Science Diet and taste better. We

developed programs that will educate consumers with nutritional brochures, Pet Line sponsorship and sampling programs. We developed a veterinarian detailing, sampling and direct mail program, breeder advertising and shelter programs that will gain recommendations from these key opinion leaders. And finally, we are going to provide you with recommendations and materials to develop the right in-store environment for these consumers. They want a section that is easy to find, has large sizes and nutritional information about their pets.

New Advanced Formula Cycle will be backed with \$37,000,000 in support. We will outspend all of the grocery and professional brands. This includes new packaging, television support, couponing support, and trade programs that will help you profitably merchandise New Cycle.

This entire program was designed for the grocery trade to help get back these lost sales to non-grocery outlets. Now that we know what these consumers want and have a program to address their needs, you need to take action in your stores with New Cycle.

### Pierre Frozen Foods introduces "Lite" Microwaveable Cheeseburger with 25% less fat and cholesterol

Now there is a delicious lower fat alternative for people who want the convenience of a microwaveable burger. Pierre Frozen Foods introduces their Lite Cheeseburger with 25 percent less fat and cholesterol.

The Pierre Lite Cheeseburger tastes so good, you won't believe that it's actually lower in fat and cholesterol. It features reduced fat cheddar cheese and a flame-broiled burger that has all the locked in flavor of the best burger available.

The Pierre Lite Burger is not only delicious, but it's nutritious, too. One Lite Cheeseburger offers 60 percent



of the U.S. recommended daily protein allowance (U.S. RDA) with only 25 mg of cholesterol.

The Pierre Lite Cheeseburger also offers the market's best microwaveable bun that tastes great out of the microwave...not soggy or hard.

It has a full 14-day refrigerated shelf life and eye-catching packaging that makes a quality presentation to customers.

For more information, please contact Pierre Frozen Foods, 9990 Princeton Road, Cincinnati, OH 45246. Telephone: 513-874-8741.

Pierre Frozen Foods produces a full line of wrapped sandwiches for convenience stores, vending, mobile catering, supermarkets and foodservice.



### Domino® sugar—America's number one brand of sugar for over ninety years

Actually, the company's roots go back to 1807 to a small sugar refinery in lower New York City. This makes it one of the oldest continuing businesses in the United States.

The familiar yellow Domino® 5-pound bag and our family of sugar products have been around for a long time, offering consumers the most complete and trusted line of sugar products available anywhere today. Our Hostess Tablets and Dots® add a touch of elegance to attractive dining tables. Domino® brown and confectioners sugars are the main ingredients in many of those great home-made goodies we all remember, particularly in the Holiday Season.

Tradition, trust, quality and the smile of satisfaction are the elements of the "Domino Effect." Our current advertising campaign was developed to promote these thoughts; the same thoughts our consumers have shared with us. You will be seeing our new ads in familiar magazines, including special baking editions, and in newspapers, as well as hearing them on the radio. The "Domino Effect"—every time you bake with Domino® 100% Pure Cane Sugar.

We at Domino® Sugar are proud to carry forward our tradition of quality and service. We thank you for your support and for keeping Domino® America's Number One Brand of Sugar.

*Congratulations*

## AFD "75th" Diamond Jubilee



### WHY ASSOCIATED FOOD DEALERS AND

### NORTH POINTE INSURANCE?

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# AFD legislative program: a portrait

continued from page 10

## Local ordinances prohibiting issuance of retail liquor licenses

In response to a tremendous amount of constituent pressure, Rep.

## UPDATE

from page 22

### Immigration reform bill passes house

Legislation loosening restrictions on immigration visas, the "Family Unity and Employment Opportunity Immigration Act," was approved by the U.S. House of Representatives.

Similar legislation was approved by the U.S. Senate. However, the Senate version has taken a different approach to immigration reform than the House version, and a conference committee is expected to resolve some issues critical to the convenience store industry.

The House version has eliminated a proposed \$1,000 fee that companies with more than 200 employees would need to pay for each foreign worker they petition into the country. In its place, an amendment was adopted that allows employers wishing to obtain foreign workers two options for gaining authorization to import the workers: pursue the current labor certification process by which the Department of Labor determines whether a shortage of U.S. workers exists in the specified field or use a new "attestation" procedure. "Attestation" calls for employers to attest to DOL that they attempted to recruit U.S. workers. The Senate bill, however, still includes the fee structure.

### Cigarette Vending Machine Opinion Issued by State Attorney General

LANSING—Michigan Attorney General Frank Kelley ruled recently that local communities can decide where cigarette vending machines are placed in order to keep tobacco away from young people under 18 years of age.

Kelley said state law doesn't bar local ordinances restricting vending machines.

His opinion was requested by Marquette County Prosecutor Gary Walker in response to the local health department asking for a new county ordinance restricting the location of cigarette vending machines.

Mike Nardo of State Vending Company in Lansing said only 3.5 percent of tobacco sales come from vending machines, and that 80 percent of the machines are in on-premise establishments that serve alcohol beverages and don't permit minors.

Kelley's ruling carries the weight of law unless overturned in court.

William Van Regenmorter (R-Jenison) introduced legislation (House Bill 4317) that would enable a city, village or township, by ordinance, to prohibit the sale of alcoholic beverages within its border when there are currently no liquor licenses in that municipality.

The bill was designed solely to address a concern in the City of Zeeland, where no liquor licenses currently exist and the citizens want to keep it that way. AFD was concerned, not with the city or citizens of Zeeland, but for the precedent it would set.

Over the years Karoub Associates & AFD have maintained a constant vigilance over legislation that would take authority from the Liquor Control Commission and give it to local municipalities. The liquor industry is a vital component of the state's economy; it employs thousands of people either directly or indirectly. It makes little sense to have the rules governing distribution and sale of alcoholic beverages be subject to the inevitable chaos that would result from different laws and ordinances. The liquor control system literally demands consistency.

Moreover, if control were turned over to municipalities, local politics would surely play an unwarranted role in determining eligibility criteria for the awarding and revoking of licenses. For those reasons, and others, Karoub Associates has approached any legislation dealing with municipalities and liquor licenses with the utmost caution.

After determining that the bill would apply to the City of Zeeland (actually two others in the same area of the state as well), AFD agreed not to oppose the bill. To ensure that well-intentioned city fathers were not just taking things into their own hands and passing ordinances that did not reflect the desires of their respective communities, AFD proposed an amendment to place the issue on the ballot before any municipality could enact an ordinance. The bill sponsor agreed.

### Revocation of lottery terminals and liquor licenses

Two bills (House Bills 5093-5094) were introduced by Representative Burton Leland (D-Detroit) calling for revocation of the liquor license and lottery terminal of any retailer who is found guilty of dispensing or redeeming food stamps or WIC coupons in a manner not consistent with federal guidelines. The intent of the legislation is to put those retailers out of business who are defrauding the federal and state government via WIC coupons and food stamps.

The bills have serious structural problems. First and foremost, they provide for revocation of a license and/or terminal for dispensing or redeeming in a manner other than

specified in the Federal Code. This could literally mean anything. If a minor aspect of the code, something insignificant, is not adhered to, then a retailer's life work could be taken and the store closed down.

While the bill was under consideration in the House, AFD was instrumental in securing approval of an amendment specifying that the infraction must be done "knowingly." The bills were approved by the House and the subject of one legislative hearing in the Senate. At the Senate hearing, Karoub Associates testified not only to the structural deficiencies of the bills, but also to their punitive nature. Moreover, the offer was made to both the bill sponsor and the departments (Social Services and Public Health) to work with them to solve the problem in a less onerous way. AFD, it was pointed out, does not and will not protect criminals. Nor will they allow a minor infraction of a lengthy and verbose federal code to be the determining factor in whether or not an individual stays in business.

Karoub Associates indicated both during and after its testimony that if the department was as aggressive in pursuing the passers of bad public assistance checks as it was in revoking the licenses and terminals of retailers then their position would have more validity.

It should be pointed out that there is a great deal of legislative sympathy to harshly penalizing retailers who violate laws regarding food stamp coupons and WIC coupons. The

legislation will be revisited when the Legislature convenes in January. The bill sponsor, Rep. Leland, has indicated his willingness to meet with the AFD board on this matter.

### Gasoline and liquor licenses

In a previous session legislation was introduced which would have completely eliminated a provision in the statute prohibiting joint ownership of a liquor license and a petroleum distribution license in a municipality over 3,000 people. The intent was to ensure that only in resort areas or small towns should the sale of gas and liquor be allowed. While some felt the protection was economic, others felt it provided a natural deterrent to drinking and driving. Consistently, however, legislation is introduced to do away with the population limit of 3,000.

Opposition to the eligibility criteria came primarily from petroleum wholesalers and 7-Eleven (Southland Corporation). While the opposition was defeated, many attempts to remove the 3,000 population limit have surfaced since then. Most recently, there was an attempt to amend legislation dealing with hotels. While consideration of the amendment has been delayed until January, efforts continue to alter eligibility requirements.

AFD through Karoub Associates will be vigilant to ensure that the impact of any amendments to the law in this area will be fair and equitable.

*AFD's legislative program portrait will be continued in the next issue of AFD Report*

## Welcome, new AFD members!

America One, Inc., Okemos  
Avon Country Market, Rochester  
Bagley-Trumbull Market, Detroit  
Berger's Country Store Inc., Bay City  
Brother's Food Center, Flint  
Cellars, Detroit  
Checker Drugs, Detroit  
Dan's Market #181, Bronson  
Diamond Dot Market, Detroit  
Dockside Market Ltd., Muskegon  
Efros Drugs of Southfield, Southfield  
First Grocer, Wyandotte  
Great Lakes Home Food Service, Midland  
Green Hill Grocery, Traverse City  
Homestead Enterprises, Pullman  
Independent Dairy Inc., Lambertville  
House of Beer, Dearborn Heights  
Hungarian Village, Detroit  
Independent Dairy Inc., Milan  
Independent Dairy Inc., Monroe  
Independent Dairy Inc., Maybee  
Independent Dairy Inc., Dundee  
Jack's Foods, Marquette  
Janose's Inc., Alto  
Jim's Foodtown Market, Warren

K-C Liquor, Detroit  
Kelly's Butcher Shoppe, Allen Park  
Klemm's Party Store Inc., Mt. Clemens  
Lake Center Drugs, Pontiac  
Leer and Biquor Party Store, West Branch  
Madison Food Center, Grand Rapids  
Meijer's Thrifty Acre, Monroe  
Merchant of Vino, Troy  
Miller Boat Livery & Grocery, Monroe  
Monitor Sugar Co., Bay City  
Movie Warehouse, Utica  
Mr. E's - Blacks & Evans Supply, Jackson  
O'Briens Party Shoppe Inc., Detroit  
Peking House, Saginaw  
Plaza Pharmacy, Grand Rapids  
Saleh Services Inc., St. Clair Shores  
Shep's Market, Ida  
Sherni's Candies, Whittemore  
Shop 'N' Save, Dearborn Heights  
Southfield Liquor, Allen Park  
Supersave Liquor, Detroit  
TCBY Yogurt, East Lansing  
Tenuta's Foodland, Waterford  
Westside Market, Mt. Morris  
Wright Pharmacy, Hemlock





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# SUPPORT THESE AFD SUPPLIER MEMBERS

## BAKERIES:

Ackroyd's Scotch Bakery & Sausage	532-1181
Archway Cookies	(616) 962-6205
Awrey Bakeries, Inc.	522-1100
C & C Distributors	283-8693
Continental Baking Co.	868-5600
General Biscuit Brands	352-4343
Koeplinger Bakeries, Inc.	967-2020
S & M Biscuit Distributing	893-4747
Taystee Bakeries	476-0201

## BANKS:

Madison National Bank	548-2900
Michigan National Bank	489-9100
Sun Financial Group	350-3400

## BEVERAGES:

Adolph Coors Company	451-1499
Anheuser-Busch, Inc.	354-1860
Bellino Quality Beverages, Inc.	946-6300
Capitol Liquor Sales Co.	583-2011
Coca-Cola Bottlers of Detroit	585-1248
Cadillac Coffee	369-9020
Don-Lee Distributors, Inc.	584-7100
Eastown Distributors	867-6900
Everfresh Juice Company	755-9500
Faygo Beverages, Inc.	925-1600
G. Heileman Brewing Co.	(414) 796-2540
General Wine & Liquor	867-0521
Hills Bros. Coffee, Inc.	851-5774
Hiram Walker, Inc.	626-0575
House of Seagram	262-1375
Hubert Distributors, Inc.	858-2340
Cooper/Wiefferman Company	835-6400
Miller Brewing Company	(414) 259-9444
Mr. Pure Juices	(312) 379-3000
Paddington Corp.	345-5250
Pepsi-Cola Bottling Group	641-7888
Powers Distributing, Inc.	682-2010
R.M. Gilligan, Inc.	553-9440
Royal Crown Cola	(616) 392-2468
Serv-U-Matic Corporation	528-0694
Seven-Up Bottling Company	937-3500
Squirt-Pak	(616) 396-0591
St. Julian Wine Co., Inc.	(616) 657-5568
Stroh Brewery Company	446-2000
Viviano Wine Importers, Inc.	883-1600

## BROKERS/REPRESENTATIVES:

Acme Food Brokerage	968-0300
Ameri-Con, Inc.	478-8840
Chuck Batcheller Company	559-2422
City Foods Brokerage Company	894-3000
Conrady-Greenson Company	362-0800
Eslabrooks Marketing	(517) 548-3750
Greeson Company, Inc.	362-0800
J.B. Novak & Associates	752-6453
James K. Tamakian Company	424-8500
Marks & Goergens, Inc.	354-1600
McMahon & McDonald, Inc.	477-7182
Northland Marketing	353-0222
Paul Inman Associates	626-8300
Pfeister Company	591-1900
Stark & Company	851-5700
United Salvage Company	772-0951
VIP Food Brokers International	855-2335

## CANDY & TOBACCO:

Central Sales	843-6600
Caroto Chocolate Co.	882-8824
Sherm's Candies	(517) 756-3691
Wolverine Cigar Company	554-2033

## CATERING/HALLS:

Gourmet House, Inc.	771-0300
Penna's of Sterling	978-3880
Phil's Catering	751-0751
Southfield Manor	352-9020
Thomas Manor Cater	771-3330
Tina's Catering	949-2280

## CONSULTANTS:

Bellanca, Beattie, DeLisle	964-4200
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## DAIRY PRODUCTS:

Borden Company, The	583-9191
Dairy Products of Michigan	552-9666
London's Farm Dairy	984-5111
Melody Farms Dairy Company	525-4000
Milk-O-Mat/Country Pride Dairy	864-0550
Stroh's Ice Cream	568-5106
Tom Davis & Sons Dairy	583-0540

## DELICATESSEN:

Dudek Deli Foods	891-5226
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## EGGS & POULTRY:

Epcor Foods, Inc.	857-4040
Capitol Poultry	567-8200
Linwood Egg Company	524-9550
McInerney-Miller Brothers	833-4800

## FISH & SEAFOOD:

Hamilton Fish Company, Inc.	832-6100
Michigan Food Sales	882-7779
Standard Fish Dist.	871-1115
Tallman Fisheries	(906) 341-5887
Waterfront Seafood Company	(616) 962-7622

## FRESH PRODUCE:

The Cressel Company	429-7078
Tony Serra & Sons Produce	758-0791

## ICE PRODUCTS:

Great Lakes Ice	774-9200
Midwest Ice Corporation	868-8800
New City Ice Co.	485-0430

## INSECT CONTROL:

Eradico Insect Control	354-5440
Rose Exterminators	588-1005

## INSURANCE:

Alphamerica Insurance Agency	263-1158
America One	(517) 349-1988
Blue Cross/Blue Shield	486-2172
Capital Insurance Group	354-6110
Creative Risk Management Corp.	792-6355
Financial Guardian, Inc.	641-0900
Financial & Mktg. Enterprises	547-2813
Gadaletto, Ramsby & Assoc.	(517) 351-7375
K.A. Tappan & Assoc. Ltd.	344-2500
Rocky Husaynu & Associates	356-7900
Mitzel Agency	773-8600
North Pointe Insurance	358-1171

## MANUFACTURERS:

Absopure Water Company	358-1460
Bernie & Sons, Inc.	943-3437
Carnation Company	851-8480
Don's Chuck Wagon Products	771-9410
Groeb Farms	(517) 467-7609
H. Raadco, Inc.	933-6320
Hamilton Meat Pie Co.	582-2028
Home Style Foods, Inc.	874-3250
Jay's Foods, Inc.	
Kalil Enterprises, Inc.	527-7240
Kraft Foods	261-2800
Monique I Natural Cosmetics	464-8070
Monitor (Big Chief) Sugar	(517) 686-0161
Nabisco, Inc.	478-1400
Philip Morris U.S.A.	489-9494
Prince Macaroni of Michigan	772-0900
Red Pelican Food Products	921-2500
Sir Lawrence's Food Co.	822-8888
Stehouwer Frozen Foods	(616) 453-2471
Tony's Pizza Service	634-0606

## MEAT PRODUCERS/PACKERS:

Bob Evans Farms	422-8000
Flint Sausage Works	239-3179
Guzzardo Wholesale Meats	833-3555
Hartig Meats	832-2080
Hillshire Farm & Kahn's	778-3276
Hygrade Food Products	464-2400
Kowalski Sausage Company	837-8200
Liberty Meat Co.	549-1658
LKL Packing, Inc.	833-1590
National Chile Company	365-5611
Oscar Mayer & Company	464-9400
Osten Meats	963-9660
Ray Weeks & Sons Company	727-3535
Smith Meat Packing, Inc.	458-9530
Swift-Eckrich	458-9530
Winter Sausage Mfg., Inc.	777-9080
Wolverine Packing Company	568-1900

## MEDIA:

Arab & Chaldean TV-62 Show	352-1343
Daily Tribune	541-3000
Detroit Free Press	222-6400
Detroit News	222-2000
Detroit Newspaper Agency	222-2512
Gannett National Newspapers	357-7910
Gateway Outdoor Advertising	544-0200
Haan Display Sign Service	(616) 243-3223
Macomb Daily	296-0800
Michigan Chronicle	963-5522
Michigan Grocery News	357-4020
The Beverage Journal	454-4540
WDIV-TV4	222-0643
WJBK-TV2	557-9000
WKSG "KISS-FM"	792-6600
WWJ-AM/WJOI-FM	222-2636

## NON-FOOD DISTRIBUTORS:

Gibraltar National Corporation	491-3500
Ludington News Company, Inc.	925-7600
Personal Greeting, Inc.	863-1410

## POTATO CHIPS/NUTS/SNACKS:

Cain's Potato Chips	756-0150
Detroit Popcorn Company	531-9200
Frito-Lay, Inc.	287-9477
Jay's Foods, Inc.	946-4074
Kar-Nut Products Company	541-7870
Nikhlis Distributors (Cabana)	571-2447
Sunshine Biscuits, Inc.	386-7052
Variety Foods, Inc.	268-4900
Vitner Snacks	368-2447

## PROMOTION/ADVERTISING:

Intro-Marketing	540-5000
James K. Tamakian Associates	352-3500
J.R. Marketing-Promotions	296-2246
PJM Graphics	535-6400
Point of Sale Demo Service	887-2510
Retail Demonstrators	846-7090
Stanleys Adv. & Dist.	961-7177
Stephen's NT-Ad, Inc.	777-6823

## SERVICES:

Akram Namou C.P.A.	557-9030
American Mailers	842-4000
Burnstein & Assoc.	646-7400
Central Alarm Signal, Inc.	884-8900
Detroit Edison Company	323-7786
Group One Realty	851-4910
Intromarketing Inc.	540-5000
Jam Sound Specialists	545-9912
Karoub & Associates	(517) 482-5000
Market Mechanical Services	680-0580
Marketplace Services	557-4500
Menczer & Urcheck P.C.	561-6020
Michigan Cash Register	545-8660
Minnich's Boats & Motors	748-3400
Motor City Ford Truck, Inc.	591-1234
National Exposition Service	865-1000
O'Riley Realty	689-8844
Pappas Cutlery Grinding	965-3872
Red Carpet Keim	557-7700
Sarafa Realty	851-5704
Southfield Funeral Home	569-8080
Stanley Adv. & Dist.	961-7177
Telecheck Michigan, Inc.	354-5000
Vend-A-Matic	585-7700

## SPICES & EXTRACTS:

Milton Chile Company	585-0300
Rafal Spice Company	259-6373

## STORE SUPPLIES/EQUIPMENT:

Alana Food Brokers	833-8686
Amsyn/Taski	(800) 448-2754
Belmont Paper & Bag Company	491-6550
Brehm Broaster Sales	(517) 427-5858
DCI Food Equipment	369-1666
Hobart Corporation	697-7060
Kasco Atlantic Service Co.	(800) 631-7650
MMI Distributing	582-4400
Market Mechanical Services	680-0580
Midwest Butcher & Deli Supply	332-5650
Refrigeration Engineering, Inc.	453-2441
Superb Vacuum Cleaners	941-3900
Supermarket Development	521-5150
Ultra Lite Supply Co.	751-1940
Winston Sales & Services	739-3210

## WAREHOUSES:

Boag Cold Storage Warehouse	964-3069
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## WHOLESALE/FOOD DISTRIBUTORS:

Bremer Sugar	(616) 772-9100
Detroit Food Service	563-4282
Foodland Distributors	523-2177
Food Marketing Corporation	(219) 483-2146
Great Lake Fish & Seafood	368-6050
Hubert Distributors, Inc.	858-2340
Jerusalem Falafel Mfg.	595-8505
Jindo Specialty Foods, Inc.	852-1910
J. Lewis Cooper Company	835-6400
Kap's Wholesale Food Services	961-6561
Kehe Food Distributors	(800) 888-4681
Kramer Food Company	585-8141
Lauren Sales, Inc.	945-1111
Lipari Foods	469-0131
Livernois-Davison Florist	352-0081
Lowren Kachigian Distributing	843-2898
M & L Distributing Company	767-5460
Maxwell Foods, Inc.	923-9000
McInerney-Miller Bros.	833-8660
Metro Packing Company	259-8872
Miesel/Sysco Food Service	397-7990
Mucky Duck Mustard Co.	683-5750
National Wholesale Foods	841-7730
Northern Michigan Food Service	478-6200
Northwest Food Co. of Michigan	368-2500
Oak Distributing Company	674-3171
Paul Fata & Sons, Inc.	321-5991
Quick Foods Company	546-4884
Rainbow Ethnic & Specialty Foods	646-0611
Ray Weeks & Company	727-2525
Rich Plan of Michigan	293-0906
Row-Bur Distributors	852-2616
Sales Enterprises	(517) 487-5823
Scot Lad Foods, Inc.	(419) 228-3141
Sena Snacks & Vending, Inc.	740-6444
Sherwood Food Distributors	366-3100
Spartan Stores, Inc.	(616) 455-1400
Super Food Services	(517) 777-1891
Superior Fast Foods, Inc.	296-7118
Treppo Ltd.	546-3661
Wholesale House, Inc.	846-6209
American Synergistics, Inc.	427-4444
Black Jack Folding Steel Guard	893-7677
Bomark Corporation	342-1679
Bureau of State Lottery	(517) 887-6820
Capistar, Inc.	(517) 699-3605
Danor Corporation	557-3476
Dino's Emmet One Corporation	341-4522
Frank P. McBride Jr., Inc.	
Frankenmuth Corner Tavern	(517) 652-8171
General Provision	393-1900
Great Lakes Home Food Service	(517) 835-6785
Herman Rubin Sales Co.	354-6433
Hubbard Apiaries	(517) 467-2051
Jackson Park Agency Corp.	381-7000
Karen's Kafe at North Valley	855-8777
Lloyd's Assoc.	356-0472
Miko & Assoc.	776-0851
Movie Warehouse	739-9300
Slam's Video	255-7526
Southfield Manor	352-9020
Sullivan-Gregory, Inc.	332-3060
VIP International	885-2335
W.A. Taylor & Co.	689-6941
Warrior Martial Arts	865-0111
Wiliden & Assoc.	588-2358
Ypsilanti Food Co-op	483-1520

The area code is 313 for above listings unless otherwise indicated.

If you are not listed or need to change your listing, contact Sara Humphreys at 557-9600.

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