Inside

Crime Alert:
Bogus checks and bills hit
Detroit area.
Page 4

Wholesale Profile:
Kowalski Kowality
continues tradition.
Page 6

Limited Liability
Companies.
Page 8

Legislator Profile:
Senator Stallings offers his
insight.
Page 14

Retailer Profile:
Asker project revitalizes
7 Mile and Evergreen Road
area.
Page 16

Martin appointed as new
Lottery Commissioner.
Page 18

Welcome new board
members

The AFD Staff and Board
of Directors wish to welcome
Alaa Naimi and Brian Yaldoo
to the Board of Directors of
the Associated Food Dealers
of Michigan.

Alaa Naimi is an owner of
Thrifty Scot Super Market and
Joy Thrifty Scot, both in Detr
Brian Yaldoo is an owner of
Majestic Market, Inc. in
Southfield.

We are happy to have you aboard!

Sales Tax—Not
all food items
are exempt

By Joseph R. Kramer, Partner
Bellanca, Beattie and Delisle
P.C.
Attorneys for the AFD

On November 26, 1991, the
Department of Treasury for the
State of Michigan issued a
bulletin to clarify the applica-
tility of sales tax to various
food items. The purpose of
this article is to give you a
general overview of the posi-
tion of the Michigan Depart-
ment of Treasury. With the
explosion of deli counters and
self-service soup and salad
bars in the food industry over
the last several years, we felt it
important to remind you of the
interpretation given to the
sales tax law by the Depart-
ment of Treasury.

The following list is not in-
tended to be all inclusive, but
only to highlight some of the
aspects of the bulletin which
may apply to food stores and
particularly those with deli
counters and soup and salad
bars. You should refer any
questions to your attorney or
to your tax preparer and ask
them to review Revenue Ad-

1. Food Stamp Purchases—
All food stamp items,
including deli trays,
purchased with food stamps
are exempt from tax.

2. Bakery Items—Generally
speaking, all bakery prod-
ucts sold by a grocery store
or bakery for off premises
consumption are exempt
from sales tax.

3. Soup and Salad Bars—
Food displayed on salad or
food bars for carry-out is
considered prepared food
for immediate consumption.
Thus, it is subject to
Michigan Sales Tax. All
food cooked and main-
tained at a temperature
higher than the surrounding
air temperature is food for
Immediate consumption and
is taxable. This in-
cludes food kept warm on
food bars, such as soup,
chili, cheese for nachos, etc.

4. Delicatessen—Generally
See Sales Tax
page 20.

Legislative Update

Welfare reform
contains block
grant for food
stamps and WIC

The House of Representa-
tives will spend the first 100
days of the 104th Congress
voting on bills outlined in the
Republican “Contract with
America.” One plank of the
contract, the Personal Respon-
sibility Act, overhauls the cur-
cent welfare system to reduce
government dependency and
gives greater control to the
states.

Specifically, it contains a
proposal to cap the spending
growth of several major wel-
fare programs: Aid to Fami-
lies with Dependent Children
(AFDC), Supplemental Secu-
ritv Income (SSI), and public
housing. In addition, 10 nutri-
tion programs, including food
stamps, the Women Infants
and Children (WIC) and
School Lunch and Breakfast
programs are consolidated into
one discretionary block grant
to the states. The states will
be given flexibility to create

Top Ten Product
Categories
(as a percentage of merchandise purchases at
convenience stores)

- Tobacco 27.9%
- Beer 13.2%
- Fast Food 11.7%
- Soft Drinks 9.5%
- Milk & Milk Products 4.8%
- Candy & Gum 4.8%
- Salty Snacks 4.4%
- Groceries 3.9%
- Publications 3.1%
- General Merchandise 3.1%

Source: CPS, June 1994

Top Ten Product
Categories
Food & Beverage Report, February 1995
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Executive Director's Report

Top ten food trends

By Joseph D. Sarafa
AFD Executive Director

At the start of each year, I look into my crystal ball to see what trends will emerge over the coming year. Here is a list of what's in store for 1995. In Letterman fashion, I am giving you to you in descending order:

1. Supercenter Counters - Check-out counters are already crowded with everything from gum and candy to magazines and batteries. Now watch for small soft drink coolers selling single cans and bottles of pop, juice, water, etc. Combined with traditional displays at the check out counter, stores will try to increase impulse sales.

2. Sampling - Food store sampling is a very effective way to merchandise a product. It increases sales during the sampling period and creates an aura of excitement in the store. Expect to see this trend grow as new stores add permanent sampling areas.

3. Prepared Foods - The prepared foods revolution continues. In the U.S., 47 percent of new chefs graduating from school are employed by supermarkets, which are turning toward providing prepared meals. After all, the restaurant industry took away many supermarket customers during the 1980s. Now they will try to get them back.

4. Recycling - Forgetting in the recycling efforts of paper, plastic and glass is stock. Steel can recycling has increased steadily in the 1990s and should reach a 66 percent recycling rate by year end 1995.

5. Nutrition - Traditionally, taste and price are the top two factors when deciding which packaged foods to buy. Not any more. Nutrition will be the most important factor for American consumers and nearly 90 percent of them will read labels most or some of the time to find out the nutritional content.

6. Branded Meats - Meat companies will try to imitate the success of branded chicken with branded beef and pork. Advances in packaging can provide a longer shelf life.

7. Marketing - Frequent shopper programs continue to grow. Now used by 70 percent of supermarket chains and 14 percent of independents in the U.S., their success will mean more on the way.

8. Health Care - We are all paying more attention to our health. Expect to see an increase in the use of health foods in the store.

9. Prepared Meals - Prepared meals will remain popular. The restaurant industry is turning toward providing prepared meals. After all, the restaurant industry took away many supermarket customers during the 1980s. Now they will try to get them back.

10. Nutrition - Nutrition will be the most important factor for American consumers and nearly 90 percent of them will read labels most or some of the time to find out the nutritional content.
**Crime Alert**

**Be aware!**

Fake bills circulating

It has come to the attention of the AFD that a rash of counterfeit $100 bills is circulating through the Metro Detroit area. Please remember, $100 bills from 1990 on have a small strip that repeats "USA 100" and runs from the top of the bill down to the bottom. You can see the strip when holding it up to the light.

Authentic bills, from 1990 on, all possess this strip. Counterfeit bills may not. Also remember that authentic $100 bills prior to 1990 do not carry the strip.

**It pays to be certain**

Accepting these false bills can cost you a great deal of time, money and aggravation. The AFD now sells two devices that can help you identify money.

The first is a simple pen. Write on the bill. If the pen color is yellow, the bill is authentic. If the pen writes brown, look out!

Our second device is called a cash scan. Slide money into the machine and it will immediately detect counterfeit bills.

For more information on both products, call Liz at the AFD at (810) 557-9600.

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**Bogus checks hit Wayne County**

Several hundred forged payroll checks are currently circulating through Wayne County.

These bogus checks appear to be payroll checks from Asbestos Removal Technologies, Inc. and are issued to a wide variety of individuals. The majority have been cashed at convenience stores and party stores in Wayne County.

Joe Sarafa, executive director of Associated Food Dealers of Michigan, warns all individuals who are in a position to cash checks, particularly those who operate convenience and grocery stores, to be wary of these computer-generated, authentic-looking checks. If an individual attempts to cash a check that you believe is fraudulent, Sarafa says to call your local police department immediately.

If possible, get a good description of the person that brought in the check, along with the make, model and license plate number of the vehicle that the person was driving.

---

**Legislative Update**

From Page 1.

their own programs and provide food assistance to economically disadvantaged individuals.

Another proposal, contained in S. 1981, the Welfare and Medicaid Responsibility Exchange Act (S. 1981), echoes the need to reform the current welfare system and transfer the responsibility for assistance programs to the states, while beginning the process of shifting responsibility for Medicaid to the federal government.

In S. 1981, "swap" proposal states would be given complete control and responsibility for the AFDC, WIC, and food stamp programs. Details of exactly how the states would administer the programs in both proposals are not available and would be determined on a state-by-state basis.

The promise in the "contract" to bring each measure to the House floor for a vote means that a first cut at welfare reform will take place in the House before April 13, 1995.

---

**New Food Safety Department established for USDA**

In October, President Clinton signed into law legislation creating a new Food Safety Department at the U.S. Department of Agriculture (USDA). It calls for downsizing the number of USDA employees and streamlines and consolidates farmer service agencies around the country.

The bill separates USDA food safety activities from its farm marketing activities through the establishment of an Under Secretary for Food Safety. It also established an Office Environmental Risk Assessment requiring risk/benefit analysis of proposed major regulations affecting public health, public safety and the environment.

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4....FOOD & BEVERAGE REPORT, FEBRUARY 1995
Acme on the Move in ‘95
Proudly Announces
New Family Members...

AFD Chairman Nabby Yono speaks to a group waiting to receive turkeys; 1994 was AFD’s 14th year of helping those who may be less fortunate.

AFD Board of Directors met with Saul Green, United States Attorney Eastern District of Michigan, to discuss cash transaction reporting requirements and food stamp issues.

Henry Bahrou and Yvonne Sesi with owner Romel Kejbo of Sav-Plus Super Store in Pontiac.

Ghalib Mona in the cigar humidor at Lil’ Havanna Tobacconist in West Bloomfield.

Jonna’s Fine Wines in Farmington Hills promotes beer and wine specials for the 1994 holidays.

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A tradition of “Kowality”

by Shannon Swanson Taylor

After 75 years of successful business, Kowalski Sausage is looking forward to celebrating their 75th Anniversary in 1995. Owned and managed by the Kowalski family, it has built a reputation for manufacturing and distributing the finest meat products for discriminating delicatessens. Based on the philosophy of "Kowalski Kowality," the business is now run by the "kids" in the family: Linda (Kowalski) Jacob, corporate secretary and Michael Kowalski, president. When their father died, the pair took over the Hamtramck company with their sister, Audrey (who recently stepped down as president).

Improvements made by the Kowalski heirs have been numerous. First, they tore down an old brick smokehouse and built a new one and switched to personal computers. Today they are looking at making their products and their name more widely recognized. "We have been doing a geographical expansion," said Kowalski. "We’re going to expose our products to the whole state, northern Indiana and northern Ohio."

At this time, over 1,000 stores carry Kowalski products and Kowalski owns 13 delicatessens of their own. These Kowalski delicatessens enable the company to have their products taste-tested directly by customers providing them with valuable consumer marketing information.

Kowalski also operates a fleet of refrigerated delivery vehicles which are driven by well-trained salesmen. These deli experts service major Detroit chains and many independents.

Kowalski has a variety of products available. From salami and sausages to bologna, bacon, bratwurst and boneless turkey breasts, “Kowalski is always making constant improvements in the way we provide our products,” said Kowalski. “We are always trying to stay on top of what our customers are asking from us.”

Kowalski also offers assorted party trays. Each features an appetizing array of meat, cheese, bread and garnishes.

To ensure product quality, the meat is given a battery of testing from lean tests to chemical analysis.

"If we get a supplier that doesn’t meet our qualifications, we don’t use it," said Kowalski. Kowalski Sausages have always been made in the “old world” way with a stubborn adherence to original Kowalski formulas brought to the United States 75 years ago.

The company has come a long way and made many changes since its beginnings, but according to Michael Kowalski and Linda Jacob, one thing will never change, the tradition of Kowalski Kowality.

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6.....FOOD & BEVERAGE REPORT, FEBRUARY 1995
The Associated Food Dealers of Michigan welcomes these new members who have joined in October through December 1994:

A-1 Bar-B-Que, Detroit
Alpine Market, Detroit
Best Buy Foods, Detroit
The Beverage Journal, Canton
Booth Newspapers, Grand Rapids
C & G Party Mart, Paw Paw
Cedar Valley Grocery, Twining
Century Marketing, Bowling Green, Ohio
Chipewa One-Stop, Mt. Morris
Cole's Party Store, Pontiac
Conexus Systems, Inc., Berkley
Craig’s IGA, Saginaw
Deano’s Party Store, Olivet
Dearborn Market, Dearborn
Detroit Liquor Market, Detroit
Diag Party Store, Ann Arbor
Discount Pop Inc., Dearborn Heights
Dynasty Funding Corp., Farmington Hills
Foster’s Market, Detroit
G & P Market, royal Oak
Gabe’s Party Store, Waterford
Get & Go Mini Mart, Ferndale
Get & Go Mini Mart, Sylvan Lake
The Golden Mushroom, Southfield
Great Lakes Marketing, Detroit
Isso Party Store, Detroit
J & M Party Store, Grand Rapids
Jimmy’s Party Store, Detroit
Kasa’s Market, Harrison Twp.
Kelly Corner Liquor, Roseville
Kim’s Convenience Store, Davison
Liberty Foodland, Waterford
Lil’ Havana Tobacconist, West Bloomfield
Linwood Liquor, Detroit
M-15 Party Store, Ontonagon
Maria’s, Manchester
Maxwell Foods, Detroit
Mt. Carmel Market, Detroit
Orion Market, Lake Orion
Outer Drive Market, Detroit
Ray Pleva Products, Cedar
River Rouge Deli, River Rouge
Ship ‘N’ Shore, St. Clair Shores
Skyjack Ltd., Pontiac
Spotlite Market, Detroit
Sterling Square Liquor & Wine, Sterling Hts.
Sunset Market, Detroit
Super Giant Supermarket, Detroit
Tom’s Party Store, Detroit
Traffic Express, Warren
Tweeny of Taylor, Taylor
Village Hearth, Belding
West End All Natural Soda, St. Louis, Missouri
Woodland Park Grocery, Bitely
Yono’s Wine Dock, St. Clair Shores

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Something new: Limited Liability Companies

by Michael J. Lograsso
In conjunction with CIGNA Financial Advisors, Inc.

As a sole proprietor, you’ve enjoyed watching your business take off. Your customer base is building, orders are steady, and your overhead is under control. But with this growth, you now realize you can’t handle everything yourself. You need to take on a few partners, attract investors, and protect your personal assets from the company’s liabilities.

You’ve reached a turning point; it’s time to run your company in a more formal manner. But should you and your partners set up the business as a corporation or partnership? The answer may be neither. As an alternative, consider the limited liability company (LLC), a new form of business organization becoming popular among small business owners that combines some advantages of a corporation and a partnership. A large majority of states have now enacted laws authorizing LLCs, and other states are considering LLC legislation.

Compare the LLC

Why the need for an LLC? LLCs can offer a competitive advantage over corporations and partnerships in three areas: taxes, liability protection and flexibility. Although the LLC statutes vary among the states, it’s possible to generalize about how LLCs measure up against other business arrangements.

- **Taxes.** If the LLC is structured properly, it will be taxed like a partnership for federal income tax purposes. That means no tax at the company level. Like partnerships, LLCs distribute income and losses directly to owners who then report these items on their personal income tax returns. Being taxed like a partnership avoids the double taxation problem faced by shareholders in a corporation. Corporate earnings can be taxed twice, first as income to the corporation, and again as dividend income when distributed to the individual shareholder. This combination of two tax rates can mean a much higher tax cost than the single tax on LLCs.

- **Liability.** In general or limited partnerships, general partners can be held personally liable for the company’s debts and obligations, as well as other partners’ mistakes, a big deterrent to many would-be entrepreneurs and prospective investors.

- **Flexibility.** The various state laws authorizing the use of LLCs generally permit their use in almost any type of business. LLC organizers have broad discretion in deciding who will manage the company. Often an LLC is managed by a small group of the company’s owners. And, while LLCs share some subchapter S corporation advantages, such as limited liability and taxation only on the individual level, they have far fewer restrictions. For instance, foreign investors, corporations, partnerships and most trusts are prohibited from becoming S corporations shareholders, and the maximum number of shareholders is limited to 35. Further, S corporations may have only one class of stock outstanding, meaning that all shares must have the same liquidation rights and rights to dividends (voting rights may differ). In contrast, LLCs have no such limits.

Forming an LLC

In states authorizing LLCs, forming an LLC typically involves filing articles or organization with the state. This document is generally analogous to a corporation’s articles of incorporation and contains basic information about your company. The fundamental governing document is the operating agreement which outlines the rules for operating the business and allows the owners to allocate ownership interests in any desired fashion. It is generally a flexible, private agreement that can be customized to meet your business needs.

Disadvantages

If you are already doing business as a C corporation or S corporation, you may face a host of taxes, expenses and complications. Moreover, as LLCs are not yet recognized in every state, the limited liability status of an LLC in a state which has not yet adopted LLC authorizing legislation is unclear. If your LLC tries to do business in one of those states, you still could be exposed to unlimited liability.

Since LLCs are relatively new and untested, many legal issues have yet to be addressed by statute or by the courts. Additionally, failure to carefully follow the LLC guidelines established by the IRS could nullify the tax advantage, which would subject an LLC to corporate or “double” taxation. And there are no guarantees that the earnings of businesses conducted as LLCs will not be subjected to some form of taxation in the future. A few revenue-hungry states have already expressed such an interest.

Is the LLC the entity of choice for you? That depends on a number of factors. Adopting or changing your form of business requires careful consideration of your business, tax and financial needs and legal risks. An experienced professional advisor can assist you in making that decision.
About the Snowflake Sponsors

Faygo began in 1907. Now it easily exceeds $100 million annually. Forty-three flavors are sold in 33 states and several foreign countries. It is currently a wholly owned subsidiary of National Beverage Company in Ft. Lauderdale, Florida. (Look for more sponsors to be mentioned in the March edition of the Food & Beverage Report.)

A special thank you to the generous companies who donated prizes for the Snowflake Ball: London’s Farm Dairy, Value Wholesale and Sugar Load Resort.

Here is some information about each of the 1995 Snowflake Ball Sponsors:

Hiram Walker & Sons, Inc. is the only distilled spirits company with their U.S. headquarters based in Michigan. Hiram Walker & Sons has responsibility for the sales and marketing of a portfolio of premium brands which includes Hiram Walker & Sons, Cutty Sark Scots Whisky, Canadian Club Whisky, Beefeater Gin, and Cutty Sark Scots Whisky.

Heublien, Inc. is the only distilled spirits company with a manufacturing facility in Michigan. The state of the art plant in Allen Park, Michigan, produces such great products as Smirnoff Vodka, Arrow Cordials, Heublien Cocktails, Christian Brothers Brandy and Jose Cuervo Tequila for the United States.

Philip Morris markets brands such as Virginia Slims, Benson & Hedges, Merit Basic and Marlboro. Philip Morris’ 1995 goal is to provide high quality products, promotions, service, and exceptional retail support.

Spartan Stores, Inc., a retailer-owned wholesaler, provides products and services to over 450 independent stores throughout Michigan, Indiana and Ohio. Service is provided to their retailers from two distribution centers: The Grand Rapids headquarters and a second facility in Plymouth, Michigan. Spartan Stores subsidiaries include Capistar, L & L/Jiroch, United Wholesale Grocery, Shield Insurance, and J.F. Walker Company.

Pepsi Cola services the Detroit area from its state of the art distribution production center since 1992. They are happy to have been a part of the food industry in Michigan for the better part of this past century.

Midwest Wholesale Foods, Inc., is the fastest growing voluntary wholesaler in Michigan. Proud to be a part of the Melody Farms family, Midwest has the ability to meet the service needs of all food retailers.

Golden Valley serves over 2,000 Michigan customers with Haagen-Dazs, Edy’s, Healthy Choice, Superior, Breyers and Sealtest ice creams and with Seacrest and other quality dairy products.

7-UP Detroit is a unit of Brooks Beverage Management, Inc., servicing Wayne, Oakland, Macomb, Washtenaw and St. Clair counties. Products distributed include 7-UP and diet 7-UP, Canada Dry Ginger Ale and Mixers, RC Cola, Diet Rite Cola and Flavors, Sunken, Hires Root Beer, Tahitian Treat, Hawaiian Punch, Country Time Lemonade, Royal Mint Premium Beverages, Evian Spring Water, Clearly Canadian and Gatorade.

Stephan’s NU-AD offers creative advertising and printing services with special emphasis on the food and beverage industry. Promotional catalogs and newspaper circulars are their specialty.

North Pointe Insurance Co. is a Michigan company specializing in liquor liability and currently insuring over 40 percent of all liquor licenses. North Pointe is rated B+ (very good) and has been endorsed by the AFD since 1987.

New requirements for food stamp applications: Be Prepared!

These items must accompany your application:

1. Food Establishment License issued by the State of Michigan Department of Agriculture or a copy of the application you submitted and a copy of your canceled check or money order stub.
2. SDW or SDM License (Beer/Wine or Liquor license).
3. Lease Agreement if you are renting; or Bill of Sale and Closing Statement if you are purchasing.
4. Sales Tax Number.
5. Employer Identification Number.
6. Certificate of Assumed Name; or DBA/MA
7. Articles of Incorporation; listing all stockholders and officers.
8. Lottery License.
9. Gasoline License.
10. Picture Identification with signature (driver’s license).
11. Verification of Social Security Number (Social Security Card).

You must also attend an educational meeting in order to complete the application process. These educational meetings are held on Thursdays. For more information, contact the U.S. Department of Agriculture, Detroit Field Office at (313) 226-4930.

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FOOD & BEVERAGE REPORT, FEBRUARY 1995...
McDonald Dairy introduces Lowfat Milk Plus

Stores that sell McDonald dairy products now have a new kind of milk. Known as Lowfat Milk Plus, this is the first of a new generation of value-added dairy products designed to give consumers more nutritional benefits, and to meet the varied needs of the whole family, from young to old.

Lowfat Milk Plus is 1/2 % milk with acidophilus and bifidum cultures added to ease digestion of all foods. The bright new yellow and green labels also carry the nationally recognized nu-trish aB logo to reflect this important difference.

In addition, Lowfat Milk Plus is protein fortified, has calcium added, and contains vitamins A, D and E. As a result, Mcdonald Dairy says the milk has the taste and flavor of 2% milk but with the low fat benefits of 1/2%.. "We expect it to change milk drinking habits at all age levels," says Delton Parks, McDonald Dairy Company president.

Lowfat Milk Plus is available in gallon and half gallon plastic containers. It will be supported by an aggressive introductory program of informational literature and store demonstrations.

For more information call Delton Parks at 1-800-748-0480.

Swansons® continues 40th birthday celebration with debut of two new dinner varieties

Swanson celebrates its 40th birthday with the debut of two new frozen dinner varieties: Boneless Pork Rib Dinner and Beef and Broccoli Dinner. Each variety is available in two sizes: Swanson's traditional dinner and the Hungry-Man® extra-portion line.

The Boneless Pork Rib Dinner features a grilled pork patty marinated in a tangy barbecue sauce. Beans, seasoned corn and an apple crumb dessert round out the meal. Its suggested retail price is $2.29 for the 10-ounce four-compartment dinner and $3.09 for the 14.1-ounce Hungry-Man dinner.

The Beef and Broccoli Dinner contains strips of beef in a seasoned soy sauce served over a bed of rice with side components of corn, carrots and a chocolate brownie. The suggested retail price is $2.29 for the 10-ounce four-compartment dinner and $3.09 for the 14.7-ounce Hungry-Man version.

The Hungry-Man dinner line provides 50 percent more meat than the traditional dinners, for those consumers with heartier appetites.

Swanson developed the first "TV dinner" in 1954. Today, 40 years later, the brand remains a leader in the frozen food category.

Swanson dinners are a product of Campbell Soup Company, Camden, NJ.

Turkey takes on a whole new shape with The Turkey Store® Seasoned Cuts™

Steaks. Chops. Filets. These are words long associated with cuts of red meat. But now you can purchase turkey breast steaks, chops and filets. They make up the newest generation of boneless fresh turkey products. The Turkey Store Seasoned Cuts from Jerome Foods feature the three new cuts of fresh turkey breast—steaks, chops, filets—seasoned with natural herbs and spices. Each cut is available in three flavors: hickory, Italian and teriyaki. The fresh turkey cuts are coated with specially selected dry seasonings rather than being packaged in oil-based marinades.

The Turkey Store Seasoned Cuts are ready to cook. Just pan-fry, braise, grill or bake the steaks, chops or filets. With any cooking method you choose, total preparation time is less than 15 minutes.

The Turkey Store Seasoned Cuts deliver shapes familiar to consumers but with far less fat than their meat counterparts. A 3-ounce serving of any of the new fresh turkey breast cuts has 0 grams of fat. In contrast, here is the approximate fat content of about 3 ounces of several familiar meats: filet mignon, 8 grams fat; pork chops, 12 grams fat; skinless chicken breast, 3 grams fat.

Each package of the new The Turkey Store Seasoned Cuts includes about 13 ounces of fresh turkey.


Beer fans seeing the color red

No less than six new red brews came into the market recently. Why red? Grains are roasted, which turns a caramel color, although some brewers add color.

"Red has more flavor and character than a light lager," says Todd Scott of All About Beer magazine.

Of the top 20 brewed styles at U.S. microbreweries, red and amber ales combined rank Number 2, behind pale ales.

Big brewery brands:

Henry Weinhard's Boar's Head Red/
G. Heileman Brewing Co.,
LaCrosse, Wis.
Killian's Irish Red/Coors,
Golden, Colo.
Leinenkugel's Red/Miller Brewing Co.,
Milwaukee, Wis.
Red Wolf Lager, Elk Mountain
Red/both Anheuser-Busch,
St. Louis, Mo.
Rot (German for "red")/The Stroh Brewery Co.,
Detroit, Mich.

Red Dog Beer unleashed and on its way toward nationwide rollout

Red Dog, a new smooth-tasting, premium beer introduced in the last few months in 14 southern states, is now available in 28 more states, including Michigan, as part of a national rollout.

The Plank Road Brewery, creators of the beer, is a new and small enterprise within Miller. The name reflects the heritage of Miller's original 1855 location on the old Plank Road in Milwaukee.

Red Dog, in red color, is brewed with natural ingredients including a blend of two barley malts and five varieties of hops to deliver a full-flavored, premium beer.

Consumers are being introduced to the new beer through a highly unusual advertising campaign on television, radio, outdoor and in print. The advertising for the beer asks: "Are you going to like Red Dog? Hey, it's your call."

In addition to enjoying Red Dog's smooth taste, beer drinkers also will notice the sayings under the bottle cap. Those sayings, such as "This dog won't bite," and "Why are you reading this?" are just for fun and reflect the attitude of the beer.
Milk for the Whole Family!

½% Lowfat Milk • Protein Fortified
Vitamin A, D & E • High in Calcium
Plus Acidophilus & Bifidum Cultures

Available Through These Selected Distributors

McDonald Dairy Company 1-800-572-5390
Tom Davis & Sons Dairy Company 1-800-399-6970
Pointe Dairy Services 1-800-858-7707
Milk-O-Mat Inc. 1-800-999-7351

nu-trish a/B

A Healthy Combination

What is Nu-trish a/B?
It is the only culture ingredient that combines the benefits of Lacto-bacillus acidophilus with Bifido-bacterium. Working in the body's digestive system, this natural culture blend helps maintain the proper balance of micro-organisms that can keep one feeling good, enhancing health and easing digestion of all foods.

Is Nu-trish a/B For The Entire Family?
It sure is. Nu-trish a/B is ideal for any age group. Not only does Nu-trish a/B replenish essential digestive cultures normally lost with age, but it also provides babies with the important, natural intestinal bacterium, Bifidum. Everyone can enjoy the extra nutrients so critical to health simply by consuming delicious McDonald Lowfat Milk Plus.
Savor the heavenly tastes of Melody Farms' new Prestige Frozen Yogurt and Ice Cream flavors. Delightfully new and indulgently delicious, choose from a spectrum of flavors including Vanilla Bean, White Chocolate Raspberry Fudge, Expresso Fudge Pie and Vanilla Cherry Chunk... just a sampling of the glorious new Prestige tastes that are simply out of this world!

Try new Prestige Frozen Yogurt and Ice Cream, the flavors will bring in the customers, the tastes will make them smile!

Contact your Melody Farms sales representative for a sampling of these new products and additional details.

Delightfully New, Indulgently Delicious!
Our product line is a trademark of good business.

The only company that can give you America's best selling family of soft drinks and non-carbonated beverages also brings you the world's best-known, most respected trademark.

Your local Coca-Cola Bottler can help put the power of that trademark to work for you with America's #1 selling soft drink - Coca-Cola classic®, #1 selling diet soft drink - diet Coke®, and #1 selling lemon lime - Sprite®.

Taking advantage of the equity in the Coca-Cola name is a strategy proven successful time and again.

It has become a trademark of good business.

For information, contact your local Coca-Cola Bottler at:

Metro North/Auburn Hills Branch 810-373-2653
Metro East Side/Madison Heights Branch 810-585-1248
Metro West Side/Van Buren Branch 313-397-2700
Port Huron Area/Port Huron Branch 810-982-8501
Stallings enjoys assisting citizens

by Shannon Swanson Taylor

As an experienced businessman and politician, Henry E. Stallings II felt the best way he could give back to his community would be by representing them in Michigan's Senate.

Recently elected to the District 3 seat, Stallings (D-Detroit), has a long history of political involvement.

After graduation from Western Michigan University with a B.S. in Food Distribution and Business Administration, he spent eight years in the retail food business employed by Allied Supermarkets. The next nine years he was an employee of the Xerox Corporation where he received recognition as Xerox's No. 1 marketing executive nationwide. During the same period, Stallings taught Business and Accounting classes at Wayne State University and Wayne Community College.

Experience gained as a corporate businessman, coupled with his educational background, led Stallings to enter the world of entrepreneurship. In 1981 he formed his own corporation, Preferred Food Stamp Distributors, Inc., a private contractor with small and medium-sized grocery stores. Furthermore, even though there is a degree of fraud in the program, it can be addressed by additional policing, not by denying merchants the opportunity of accepting food stamps as payment for food.

The senator would also like to see a "Crime Proof" tax credit for merchants with crime deterrents such as security guards, cameras and bullet-proof glass. These security measures could also mean lower insurance rates for businesses.

"It's enjoyable and rewarding to offer assistance, and most important, to give back to the constituents in my district," he said.

Stallings serves as Vice Chair of Economic Development, International Trade and Regulatory Affairs Committee; a member of the Finance Committee and the Human Resources and Labor Committee; the Assistant Minority Whip; and Vice Chair of the Michigan Legislators Black Caucus.

You can contact Senator Stallings by phone at (517) 373-0990 or by writing him at The Michigan State Senate, P.O. Box 30036, Lansing, MI 48909.
Meet Dan Reeves, new AFD membership director

The AFD board of directors and staff is pleased to introduce Dan Reeves, the new AFD membership director. A graduate of Central Michigan University, Reeves owned and operated his own restaurant and lounge in Mid-Michigan for 11 years. His experiences also include teaching classes at West Shore Community College in Scottville and at Wayne County Community College in Detroit.

IGA names Willis to head operations

IGA, Inc., the Chicago-based, multi-national supermarket network, named Larry Willis executive vice president and chief operating officer.

What does it mean to you when your doctor or hospital “participates” with us?

A MESSAGE TO MICHIGAN’S SMALL BUSINESSES:
Participating doctors and hospitals accept our reimbursement as full payment for covered services. In most cases, all you or your employees have to pay are deductibles and co-payments. And no matter how small your company, that means you get the same good deal we give our largest group customers.

When you and your employees go to Blue Cross Blue Shield participating doctors and hospitals, we pay them directly for covered services. They’ve signed agreements to accept our allowed amounts as full payment for covered services.

A client in Florida has reduced his claims and costs considerably by asking employees to sign their time card each week verifying time worked. But in addition, their signature would be below this statement:

By my signature below, I certify that I have not been injured during this work week, nor have I witnessed an accident resulting in injury to someone else.

The pay check is not processed until the employee signs his time card and this statement.

—NDGA

America’s Health Security Card.

Call your independent insurance agent or Judy Mansur at Associated Food Dealers: 1 (810) 557-9600.
Retailer Profile

Asker’s gift to the city he loves

by Ginny Bennett

Just before the Christmas holiday, Esam (Charlie) Asker presented the City of Detroit with a gift that will keep on giving. His newly built Seven Evergreen Shopping Center adds a much needed commercial area for the neighborhood surrounding the 7 Mile and Evergreen Road strip mall. Not only does the center fulfill a commitment Asker made to the city he loves, but it also puts his money where his mouth is — so to speak.

Although strip malls are common in the suburbs, Asker believes that this is the first project of its kind in Detroit in several decades. It was built without any help from the city, not as part of an empowerment zone institution in the neighborhood. The new store has grown from 17,500 square feet to 41,000 square feet. In addition to the Apollo, the mall is home to a Perry Drugs, a H&R Block office, a Subway restaurant, a music store, video store, jewelry store, dollar store and a Chinese Restaurant.

Charlie’s daughter Lisa has plans to fill another space with a children’s play center, the first commercial one in the city. It will be called “Mission Apollo” and will open in approximately three months. Phase Two of the project will be done in five to six months. It will add several more stores in a 11,000 square foot area, including a Detroit Police Mini-Station.

Asker has fond memories of the old Apollo, but he is excited about the new project. He now divides his time between Phase Two, the Apollo Market and his other two stores, the Imperial and the Crown Market. He jokes that he has made each day 26 hours long in order to fit it all in. His sons Robert, George and Randy manage and help with the stores. Asker’s gift has been well received by the city. The good news was reported by numerous publications including, Crain’s Detroit Business, Detroit Free Press, The Detroit News and the Michigan Chronicle.

Best of all, Asker has been rewarded by the response from the neighborhood he serves. “It has been even better than I expected,” he says.

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For the highest dental benefits and lowest out-of-pocket costs.

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♦ Do you buy products from any of the companies listed below? You will be able to purchase their products at special discounted rates that will only be available at the show.

♦ All exhibitors' show specials and premium offers will be featured in a voucher booklet. If you preregister you will receive all show specials in the mail. Plan your purchases before the show with the voucher booklet - great show discounts. Call today to preregister at (810) 557-9600.

♦ AFD will give you money towards your trade show purchases if you win one of our shopping sprees which will be awarded every hour. You must be present at the show to win!

♦ Preregister today by calling (810) 557-9600. There will be a $5 admission fee for all retailers who do not preregister so call now!

Meet The Stars

In The Food & Beverage Industry

Tuesday, April 25, 1995 ♦ 6 - 10 p.m.
Wednesday, April 26, 1995 ♦ 1 - 9 p.m.
Burton Manor
Livonia, MI

Call to preregister @ (810) 557-9600
Governor Engler appoints Martin as new commissioner of the Michigan Bureau of State Lottery

Bill Martin was appointed as the fifth commissioner of the Michigan State Lottery by Governor John Engler, effective January 1, 1995.

"Bill Martin is a dynamo. His background and experience in the Michigan Legislature and the Michigan State Police make him an excellent choice to lead the activities of the Lottery Commission," said Engler.

"This is an exciting time to be at the Michigan Lottery," Martin said. "Thanks to the hard work and dedication of the nearly 9,000 Michigan Lottery retailers, the Bureau just celebrated its most successful year since its inception. Gross sales reached a record level of $1.34 billion making it possible for the Lottery to generate a record $511 million return to Michigan public schools, the greatest contribution to education in the Lottery's history."

"In selling a record number of Lottery tickets, Michigan Lottery retailers also celebrated a record year with sales commissions skyrocketing to nearly $90 million," Martin said. "Michigan's retailers have the greatest impact on the success of the Lottery by providing good customer service, displaying point-of-sale materials, asking for the sale, and being knowledgeable about Lottery games," he said. "As the Lottery enters its 23rd year of operation, there are exciting new games and promotions on the horizon, especially in our instant game arena. I look forward to working with all of the Michigan Lottery retailers to keep the momentum going."

Martin has served as a state representative in the Michigan House, representing the Battle Creek area, since 1986. During the 1993-94 term he served as Assistant Minority Floor Leader. From 1993-94, Martin served on the following committees: Chairman of the House Committee on Insurance; Vice Chair of Military and Veterans Affairs; and member of the Judiciary and House Oversight and Ethics. In previous terms, Martin served on the Corrections, Labor, K-12 Education, Civil Rights, Tourism and Fisheries, and Wildlife committees.

Before being elected to the Legislature, Martin was a nine-year veteran of the Michigan State Police, during which time he received a Meritorious Citation. Martin is also a veteran of the U.S. Army's famed 101st Airborne Division and was honorably discharged as a Sergeant. He later received a direct commission as a Lieutenant in the Michigan National Guard.

Martin, of Battle Creek, earned a bachelor of science degree from Western Michigan University where he graduated magna cum laude.

The AFID looks forward to working with Commissioner Martin.

More Lottery News:
The Michigan Lottery is continuing to expand its on-line terminal network. During the first phase of the 1995 expansion approximately 218 terminals will be added.

A copy of the latest Terminal Allocation Plan is available to interested retailers by writing:

Thomas R. Egan, Deputy Commissioner, Marketing Division, Bureau of State Lottery, P.O. Box 30023, Lansing, MI 48909.

Comments regarding the plan should be directed to Mr. Egan at the address listed above before February 28, 1995, for review prior to formal approval of the plan. Instant game sales determine placement of terminals within the Market Areas (counties).

If retailers want to expand their Lottery product line with a terminal, now is the time to strengthen efforts to promote instant ticket sales.
Media support for the DAILY 3 "BIG PAY BACK" Second Chance Sweepstakes will include radio, newspaper, outdoor and the Megabucks TV Show.

- More Daily 3 sales!
- Increased store traffic!
- Increased commissions and more program excitement

(1) $10,000 Winner
(1) $5,000 Winner
(20) $1,000 Winners

March 4 Thru April 29 1995

FOOD & BEVERAGE REPORT, FEBRUARY 1995....19
How to communicate with your U.S. Senators and Representatives

Call the Capital switchboard (202) 224-3121 and ask for his or her office, or write:

The Honorable (full name),
United States Senate
Washington, D.C. 20510
or
The Honorable (full name),
United States House of Representatives
Washington, D.C. 20510

because they are not sealed. Cans, bottles and glasses of pop or other beverages sold through vending machines are taxable.

7. Food and Non-Food Combinations—Frequently, grocery items are packed together with baskets or other items to sell as a single item, i.e., fruit baskets or cheese arranged on a cheese board. When the value of the food portion of the item predominates, the item is considered food and is exempt from tax. When the non-food portion of the sale is of greater value, the entire transaction is subject to sales tax, unless the vendor can substantiate the portion of the price pertaining to the food only. In that event, sales tax would only apply to a non-food portion.

As indicated, this is just an overview of the sales tax opinion rendered by the Department of Treasury. We have only attempted to highlight those prepared foods or packaged foods which are commonly sold in grocery stores and convenience stores. As you know, the burden of collecting sales tax rests with the retailer. In the event you are audited and the auditor discovers that your store operates a deli, bakery, or salad bar, you may be asked to substantiate that you collected sales tax on those items covered by the law. Industry trends suggest that more and more shoppers will be looking for prepared foods or food to take out, which might otherwise be considered by the Department of Treasury to be taxable.

You are encouraged to review your store’s policies, check with your tax preparer and otherwise account for all sales which are subject to tax so as to avoid the significant penalties and costs associated with the failure to make a timely payment for tax. Most recently these problems have begun to arise when a store is sold and a sales tax audit is triggered by the sale.

Sales Tax
From Page 1.

speaking, deli trays of food such as cheese and crackers, lunch meats, seafood, vegetables and dip are subject to tax. These include meals arranged and sold on a plate, such as a salad, sandwich and dessert.

Deli items maintained at room temperature or cooler and sold by weight or measure such as potato salad, coleslaw, sliced meats and vegetables are not considered food for immediate consumption and are not taxable, except when sold on a salad bar or as part of a deli tray.

Deli items maintained at a temperature higher than the surrounding air that are sold by the pound or otherwise, such as chicken, ribs or casseroles are taxable. Prepared deli food items sold by the piece, regardless of temperature, are taxable.

5. Sandwiches—Sandwiches sold either hot or cold are considered food for immediate consumption and are, therefore, taxable. This does not include frozen food sandwiches purchased to thaw or heat at home, unless the store provides a means for thawing or heating the food on the premises. This would apply to convenience stores that sell frozen or cold burritos, pizza or popcorn and give the customer access to a conventional or microwave oven. If they are not heated in the store, they are not subject to tax.

6. Sealed Containers of Beverages—Generally, beverages which are sold in sealed containers, such as pop or juice, or chilled beverages are not taxable. However, sales of covered glasses, cups or other containers of pop and juice are considered food for immediate consumption and are taxable because they are not sealed. Cans, bottles and glasses of pop or other beverages sold through vending machines are taxable.

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For generations we've been building our business by helping people like you build yours. Just call the Associated Food Dealers at 810-557-9600 or Ameritech at 1-800-441-1409.

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Food Tax From Page 1.
A unique recycling partnership that exists between the grocery and paper industries has contributed significantly to meeting the paper industry's 40 percent paper recovery for recycling and refuse goal.

That special industry relationship was saluted by Chuck Carl, who spoke on behalf of the American Forest & Paper Association (AF&PA), and the Corrugated Packaging Council and its members, the Association of Independent Corrugated Converters and the Fibre Box Association. His report was presented to state food association executives.

"Nearly half of all the paper recovered in the U.S. consists of old corrugated containers (OCC) and kraft paper bags," Carl said. "In 1993, more than 16 million tons of OCC were recovered and over 6 million tons of that comes from the grocery industry. Because of the grocery industry's effort, the corrugated recycling rate is approximately 62 percent. And that's why we're here, to give you and your industry a special thank you."

"Everyone benefits from this recycling partnership," he explained. "The retailer gets paid for what could be an expense to landfill material. Our paper mills get a steady, dependable supply of OCC to make new boxes and bags. The grocery manufacturer gets boxes made with more recycled fiber. And, the public benefit because less material goes to the landfill. Last year, U.S. paper recovery saved more than 90 million cubic yards of landfill space."

Corrugated boxes will continue to lead recycling efforts into the year 2000, said Carl. Their recovery will play a prominent role in meeting the paper industry's new ambitious goal: to recover, for recycling and reuse, 50 percent of all the paper Americans use by the end of the year 2000. "By the year 2000, the recovery rate in many areas will be seven out of every ten corrugated boxes, an amazing feat!"

Carl noted that for six consecutive years, the amount of paper sent to landfills has declined. In 1993, roughly 11 million fewer tons of paper were landfilled than just seven years earlier. And, in 1993, for the first time in history, more paper was recovered for recycling and reuse than was buried in landfills.

The availability of increasing supplies of recovered paper has provided tremendous opportunities for U.S. manufacturers to increase recycling capacity. In recent years, companies have invested over $8 billion in new recycling facilities, despite a major economic recession that cut deeply into profits. To meet the new 50 percent goal, the industry plans to invest another $10 billion in recycling capacity. More than three million tons of new capacity to utilize OCC and paper grocery bags is planned for the period 1994-1997.

"The results of this significant investment program are impressive," Carl said, in these terms:

- Since 1985, consumption of recovered paper at U.S. mills has jumped 76 percent.
- Every day, U.S. paper mills recycle enough paper to fill a 15-mile-long train of boxcars.
- Recovered paper content levels in corrugated boxes and paper grocery bags will exceed 40 percent in the year 2000 (now 35 percent).
- Carl also said that "we are now developing a plan to promote the greater collection of paper grocery bags in curbside collection programs. The curbside collection is being promoted in part because of feedback from grocery industry executives who've told us they didn't want the front of the grocery store to be considered the neighborhood recycling center. We've listened to your advice."

The recovery of waxed corrugated containers is also being addressed. A joint task force, created by the Fibre Box Association and the American Forest & Paper Association, is working to develop voluntary standards for repulpable wax/coatings on corrugated boxes. The voluntary standards will identify a range of variables that would allow waxed/coated containers to be repulped. Wax/coating vendors and equipment manufacturers will be encouraged to develop products and equipment that meet those standards.

"The grocery industry has played a major part in the success story of the paper industry in our commitment to recycling expansion," he said. "I am very proud of the accomplishment of the paper and grocery industry partnership."
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<tr>
<th>Name</th>
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<tr>
<td><strong>BAKERY</strong></td>
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<tr>
<td>Awrey Bakeries, Inc</td>
<td>(313) 522-8801</td>
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<td>Bier Up</td>
<td>(313) 525-6000</td>
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<td>Continental Baking</td>
<td>(313) 519-4312</td>
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<td>Custom Baking</td>
<td>(313) 525-6000</td>
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<td><strong>BEVERAGES</strong></td>
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<td>Decanter Imports</td>
<td>(313) 522-1100</td>
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<td>Canandaigua Wine Co</td>
<td>(313) 522-1100</td>
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<td>Great Lakes Marketing</td>
<td>(313) 522-1100</td>
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<td>Petitpren, Inc</td>
<td>(313) 522-1100</td>
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<td>Pepsi-Cola Bottling Group</td>
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<td>Nestle Beverages</td>
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<td>Royal Crown Cola</td>
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<td>Thompson Beverage Co</td>
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<td>Sunlike Juice Ltd</td>
<td>(313) 522-1100</td>
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<td>Warner Vineyards</td>
<td>(313) 522-1100</td>
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<td>Viviano Wine Importers, Inc</td>
<td>(313) 522-1100</td>
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<td>Wolpin Company</td>
<td>(313) 522-1100</td>
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<td><strong>CATERING/HALLS</strong></td>
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<td>London's Farm Dairy</td>
<td>(313) 522-1100</td>
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<td>Vassal's Banquet Hall</td>
<td>(313) 522-1100</td>
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<td>Nutrition Services</td>
<td>(313) 522-1100</td>
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<td>Tallman Fisheries</td>
<td>(313) 522-1100</td>
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<td>EGGS &amp; POULTRY</td>
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<td>Line Food Company</td>
<td>(313) 522-1100</td>
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<td><strong>FISH &amp; SEAFOOD</strong></td>
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<td>America One</td>
<td>(313) 522-1100</td>
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<td>サポート</td>
<td>(313) 522-1100</td>
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<td><strong>INSURANCE</strong></td>
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<td>MetLife</td>
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<td><strong>INSECT CONTROL</strong></td>
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<td>Pro Pest Elimination</td>
<td>(313) 522-1100</td>
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<td>Rose Extermination</td>
<td>(313) 522-1100</td>
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<td><strong>MAINTENANCE &amp; CONSTRUCTION</strong></td>
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<td>C.E. Morganson Inc</td>
<td>(313) 522-1100</td>
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<td><strong>MEDIA</strong></td>
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<td>Detroit Newspaper Agency</td>
<td>(313) 522-1100</td>
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<td>Daily Tribune</td>
<td>(313) 522-1100</td>
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<td><strong>PROMOTION/ADVERTISING</strong></td>
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<td>Specialty Foods, Inc</td>
<td>(313) 522-1100</td>
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<td><strong>WHOLESALE/Food DISTRIBUTORS</strong></td>
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<tr>
<td>Anodyne Food Service</td>
<td>(313) 522-1100</td>
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<td>B.C.P. Inc</td>
<td>(313) 522-1100</td>
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<td>Dorset Food Distributors</td>
<td>(313) 522-1100</td>
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<td>Scot Lad Foods, Inc</td>
<td>(313) 522-1100</td>
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<tr>
<td><strong>MANUFACTURERS</strong></td>
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<tr>
<td>Thomas P. Soltys, CPA</td>
<td>(313) 522-1100</td>
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**Note:** The table above provides a snapshot of suppliers and their contact information. For a complete list, please refer to the provided document. The area code is 313 for all listed businesses unless otherwise indicated. If you are not listed or need to change your listing, contact Mary Cooper at AFD at (313) 522-1100.
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3159 CHRISTY WAY
SAGINAW MI 48603
(517) 793-8100

COLUMBUS
921 EASTWOOD DR-STE 133
WESTERVILLE OH 43081
(614) 899-1331

GRAND RAPIDS
4771 50th STREET S.E.
KENTWOOD MI 49512
(616) 554-5399

TOLEDO
1718 INDIAN WOOD CIRCLE
SUITE A
MAUMEE OH 43537-4005
(419) 897-9211