HOLIDAY ISSUE
1949

MONUMENTAL NEWS-REVIEW
Welcome as the warmth and peace of a friendly hearth, the year-end holidays bring an opportunity to express our appreciation to all who have contributed to another year of pleasant business relations.

This greeting brings sincere thanks to you and all good wishes for your happiness and prosperity in the coming year.

Wetmore & Morse Quarry
Division Rock of Ages Corporation
Barre, Vermont
Season's Greetings
J. K. Pirie Estate
Barre, Vt.
JOY to the WORLD

Our Best Wishes for a
Merry Christmas and
Prosperous New Year

Grearson & Lane Co., Inc., Barre, Vi.

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FOR sheer beauty with a world of sales appeal apply NEWMAN hand-chased cast bronze markers and tablets on your polished marble and granite monuments. It's a proved winner saleswise . . . a combination calculated to up your sales AND YOUR PROFITS.

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LETTERS TO THE EDITOR

These columns a monthly Monumental News-Review feature, are dedicated to the principle of the open forum and to the belief that a frank discussion of the industry's problems is beneficial. While opinions expressed in these letters do not necessarily agree with our own, we do reserve the right to censorship on material of a libelous or obviously personal nature. Letters are solicited from all branches of the trade and unless otherwise requested the writer's name will be published.

MBA APPRECIATION

Mrs. B. S. Whitaker
Monumental News-Review

Dear Mrs. Whitaker:
A note of thanks to you and all the Whitakers who have done such a magnificent job in reporting the activities of the convention of the Monument Builders of America held recently in Chicago. It strikes us that the coverage is 100 per cent.

Your handling of the whole story, so beautifully and graphically done, warms the cockles of our heart in appreciation for the fine work you have done in the past and continue to do.

Most cordially yours,
Monument Builders of America, Inc.
ALEX PARK
Executive Vice-President

FRATERNAL DESIGNS WANTED

Monumental News-Review:
We have a new cemetery here. The management are going to lay out a Masonic plot, an Oddfellows plot, a Moose plot and an Elks plot, and they have asked us to get designs suitable for these plots.

We have looked through all the monument designs we have and can find no designs suitable for these plots. Would you publish this letter in your magazine asking monument dealers if they would send us any snapshots of monument designs they may have to suit cemetery plots for the above orders?

Yours truly,
The Alberta Granite, Marble & Stone Co., Ltd.
R. DYKES, Manager
Edmonton, Alta.

CONGRATULATIONS BOOMERANG!

Monumental News-Review:
I wish to thank you so much for your article in the August issue of the News-Review congratulating me on my fiftieth anniversary.

Am sorry that I did not get to write you but I went to Indiana after the convention to visit my daughter and stayed away longer than I had expected. Just Sunday I returned from another trip visiting a sick relative.

In return, I wish to congratulate you on your long, continuous record of putting out such a fine magazine. We find it interesting as well as enlightening.

E. HAERTEL, Proprietor
Fairmont Monumental Works
Fairmont, Minn.
This interesting, new Norton booklet describes and illustrates the latest methods of cutting, grinding, polishing, buffing and pressure blasting stone. It covers Norton abrasive products and their applications in the granite field, the marble field and the limestone, sandstone, soapstone and slate fields. It contains many tips and cost-cutting specifications to help you to solve your stone working problems. Send for your copy today!

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and a

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Member of Elberton Granite Association
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CHRISTMAS
and
A HAPPY
NEW YEAR

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From Barre to You . . . We Send Our

Warmest Christmas Greetings and Best Wishes for the New Year

BUTTURA & SONS . . . Barre, Vermont

"Better Built Memorials"
BEST WISHES

from

WALDRON SHIELD CO., Inc.
BARRE, VERMONT
LETTERS TO THE EDITOR Continued

"ADOPTED A TREE"

Monumental News:
A short time ago I read an article in your magazine on a cemetery for pets.

Am enclosing a clipping that goes the pet cemetery one better, and shows the trend of the human mind on memorials.

I don’t know if you will care to use it in your magazine. . . . It sure strengthens the memorial idea.

Yours truly

Hannibal Monument Co.
ARTHUR W. BROSS & SON, Partners

"The huge knotty oak standing at the edge of the pasture on a dairy farm in Bordlund, N. J., must—when it finally dies—be sawed in various lengths and buried with ceremony six feet deep in the pasture. Erected above this strange grave will be a small headstone.

"These are the wishes of a 78-year-old man named Clyde ‘Unky’ Haloway.

"Mr. Haloway was born and raised in Bordlund. As a boy he knew the bitter bite of poverty. His father died when Unky was six years old. There were seven children in the family and Unky’s mother waged a courageous battle to keep the family together.

"Many times in his youth Unky, when he wasn’t out scratching to earn a few pennies, would visit his favorite haunt, a shady spot beneath the oak tree. He would sit on the ground, and listen to the summer breeze rustle the leaves.

"In the relaxing shade of the old oak, the boy solved many of his problems. It was a good place to think in, and as he grew older, he went there often. The most notable problem it helped him solve came when he fell madly in love with Flora Debroe, a neighbor’s pretty 18-year-old daughter.

"They’d had a quarrel and it looked as though the budding romance was ending. But the oak and Unky got together, and while he sat in its shade thinking, a twig snapped behind him. When Unky looked up, there stood Flora. She told him she knew she’d find him under the old oak and had come down to say she was sorry.

"Unky was so delighted that he proposed on the spot and a few months later they were married.

"In the meantime a man named Crawford Dodd purchased the property upon which the old oak stood and built himself a dairy farm. Unky had often thought of purchasing the ground upon which the oak stood, but he never seemed to get to it.

"One day, as was his habit, he headed for the shade of the old oak. Something seemed to urge him on. Finally he saw a labor gang about to put the saw to the old oak.

"He found Dodd and made him an offer. If Dodd would spare the oak, Unky would pay a rental of $25 per month for the ground upon which the oak stood.

"Dodd agreed, and Haloway then went to an insurance broker and insured the tree for $1,000. The money was to go to whoever owned the property when the tree died.

"Dodd agreed, and Haloway then went to an insurance broker and insured the tree for $1,000. The money was to go to whoever owned the property when the tree died.

"As much of this money was to be spent as it would cost to have the tree cut into lengths and buried in the pasture.

A small headstone was to be erected at the spot with the inscription, ‘Here Lies the Best Friend a Boy Ever Had.’ —The American Weekly."
"Select Barre Granite" means QUALITY in our industry. To be absolutely certain of receiving "Select Barre Granite" monuments, let the Barre Guild inspectors act as your Barre representatives. Simply mark the orders: "Barre Guild Seal and Certificate desired". Your monument will be carefully inspected at the manufacturer's plant by a competent representative of the Barre Guild. In addition to other benefits, the Seal is absolute proof of inspection.
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Pneumatic Drill

Write for
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Permits convenient, one-hand
operation, high speed drilling
in all types of stone, marble,
granite.

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The "Dallett Holedrill" provides the
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fraction of the time other tools and
methods require. Precision built, and
of sturdy construction, its few mov­
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and foolproof. Its instantaneous ro­
tating action eliminates the need for
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and ground to insure maximum
strength in combination with
light balanced weight. Because
of its great accessibility, its in­
stant response and speed the
"Dallett Holedrill" will outper­
form other tools on routine or
difficult jobs.
LETTERS TO THE EDITOR Continued

FROM IRELAND

Monumental News-Review:
In a recent issue, you carried an article about the writer's literary achievements. I believe that it will be of interest to you to know this article was read in Ballymena, M. Ireland. The C. Walshe & Co., in this city wrote the Detroit Monument Works a letter requesting a copy of my poem, "The Unmarked Grave," for use in their library on Memorial Art after reading the article. You will recall from the article that the Detroit Monument Works used this poem to introduce their Memorial Day advertisement in the Detroit News Pictorial.

Very truly yours,
Columbia Marble Company, Marble, N. C.
JAMES CHADWICK, Assistant Secretary

HERBERT MOODY "RET IRES"

Monumental News-Review:
Please discontinue my subscription to your publication. Early next month I shall be retiring from the business and will have no further use for the magazine.

Very truly yours
HERBERT P. MOODY
Moody Monument Company
Boston, Mass.

EDITOR'S NOTE: The following letter from Mrs. Moody is more explicit.

Best of luck to both of them.

Monumental News-Review:
Since Herb is such a modest man, he refuses to answer your letter of November 1, and I shall try to give you a little information.

The Moody Monument Company was established twenty years ago at the height of the depression. This should make Herb a courageous person, don't you think?

Naturally, the business got off to a slow start but through the years Herb's prestige has gained impetus until he now is very well known in the trade.

There are literally hundreds of monuments erected by Herb in New England, all of which reflect the ideals of the Moody Monument Company. Two of the most beautiful are the Spanish War Memorial in Winthrop, Mass., and the Hood Rubber Co. World Wars I and II Memorial in Watertown, Mass., both of which were featured in Art In Stone.

A man's life practically goes in to building up his business so there is nothing I can say really. Fred Davis of The Davis Monumental Works, Inc., of Roslindale, Mass., has taken over all the tag ends and will service all the accounts and be helpful, where he can to Herb's clients, which are numerous over such a long period. Fred and Herb have been friendly competitors for many years and have been helpful to each other many times.

Herb will now represent the Melrose Chemical Co. He is the sole agent west of the Rockies and will soon be established in Los Angeles where he will again exhibit his courageousness of 1930 by establishing himself in a new business.

Is this helpful at all? Thanks for your interest.

Very truly yours,
ELIZABETH R. MOODY
(Mrs. Herbert P. Moody)

And Our
Best Wishes
for Your Continued
Good Health and
Prosperity in 1950

E. J. BATCHELDER CO., INC.
BARRE, VERMONT
"Home of Artcraft Memorials"
MERRY

Christmas

and a
Happy and Prosperous
1950
to Our Many Friends

LAWSON GRANITE COMPANY, Inc.

ALBERT GHERARDI
PROPRIETOR
Permanence is a major factor in the estimation of all who purchase memorials. One likes to believe that the monument erected will not be despoiled by inclemency, ever.

Elberton Granite is highly esteemed for its resistance to natural elements. There is no evidence that it will not stand the rigors of exposure to the end of time.

By the same token its sculptural qualities are extraordinary. Craftsmen in stone marvel at its workable attributes.

Members of the Elberton Granite Association, endowed by long experience and expert craftsmanship produce memorials conformable to the fine texture and rich color of the stone.

Memorial dealers render great service to their patrons who advocate the use of Elberton Granite for lasting beauty.
Carbolon—Silicon Carbide—produced by the Exolon Company, is a hard, sharp, uniformly graded and shaped abrasive that will hold up under the extreme pressure of the scroll wheel and give a fast cut and smooth finish.

Carbolon lasts longer because it is specially processed to give it strength and high resistance to breakdown.

If you are not already using Carbolon we suggest that you order some now and determine its advantages through actual use.

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In this new modern plant the most efficient processing methods are employed to produce the highest possible quality abrasive for the granite industry.

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A FAVORITE

Throughout

THE MONUMENT INDUSTRY

Gardner-Denver ADS Base-Mounted Two-Stage Air-Cooled Compressor — for pressures to 200 pounds per square inch — rated capacity: 47.8 cubic feet displacement per minute.

It's no wonder you find the Gardner-Denver ADS Compressor a favorite in so many monument plants. For alert producers know it pays to insist on quality in an air compressor. They know the Gardner-Denver ADS Compressor is made from metals and alloys selected for their strength and durability — is designed to high engineering standards that make it a smooth-running, long-life machine. And Gardner-Denver's ninety years of manufacturing experience assure expert craftsmanship on every detail.

Check these special features, and you'll choose a Gardner-Denver ADS Base-Mounted Two-Stage Air-Cooled Compressor for a reliable, low-cost air supply:

- Drop forged alloy steel crankshaft — counterbalanced for smooth running.
- Timken tapered roller main bearings — adjustable for accurate alignment.
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- "Air-Cushioned" plate type valves — for long-life efficiency.

For complete information, write Gardner-Denver Company, Quincy, Illinois.

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SINCE 1859

CASUALTY LOSSES ARE DEDUCTIBLE IN INCOME TAX RETURNS

by Harold J. Ashe, Tax Counsel

Many businessmen continue to overlook deducting losses sustained by destruction of property by fire, storm, flood or other casualty in their income tax returns. This is particularly true where the destruction is only partial, and the damage is repaired and forgotten by the time the annual income tax return is made. Yet, such a loss is as real and substantial, when incurred, as though a safe cracker had stolen a like amount from the strong box. Even more commonly overlooked than casualties to business property is that to non-business property, and also tax deductible.

Pointing this up is a recent disastrous flood, only a fraction of which loss was reflected by taxpayers in their 1948 income tax returns. Less spectacularly, millions of taxpayers suffer casualties every year ranging from flooded basements, destruction of trees and plantings by storms, to complete demolishment of large business structures by hurricanes, fires and explosions.

It is unwise for the taxpayer who has suffered a casualty loss to trust to memory in getting such a loss into his annual tax return. Moreover, such a slipshod approach, even if the loss is entered in the tax return, may lay the deduction open to question by the Internal Revenue Bureau and possible disallowance of the loss.

Immediately a loss has been sustained, the taxpayer should start building a record to substantiate the amount of the loss. Particularly where the loss is only partial and, therefore, subject to dispute, it is advisable to have an appraisal of the loss made before the damage is repaired. Secondly, the taxpayer should make a point of keeping repair bills against future challenge.

The general rule applying to deduction where the destruction is complete is that the amount of the deduction shall equal the adjusted basis of the value of the property. That is, the original cost less depreciation since acquisition and to date of loss.

However, where the loss is only

Continued on Page 46
Greetings of the Season from

JOHNSON & GUSTAFSON
Barre, Vermont
The Legal Department...

Conducted by
A. L. H. Street
Authority on Cemetery Law and Legal Editor
of the Monumental News-Review

"MONUMENT" LEGALLY DEFINED

In the eyes of the law, it makes a difference whether the maker of a will specifies in it that he desires to have erected in a cemetery a "tombstone" or "gravestone" or whether he specifies that he desires a "monument" erected. This is specially so where the will does not state the amount that is to be expended for the stone. The term "monument" implies something more pretentious than a tombstone or gravestone. But it implies a shaft or similar structure marking a burial place and does not include a memorial building.

In a decision rendered by the California Supreme Court in the case of Fancher v. Fancher, 156 Cal. 13, 19 Ann. Cas. 1157, a will provided: "I set apart from my estate for my funeral expenses and proper interment of my remains and a suitable monument to my memory $25,000." The clause, also, specified his ranch as the place where testator desired that his remains be buried. He left an estate of about $500,000. It seems that about $3,000 of the $25,000 fund was spent for funeral expenses other than for a memorial, and that the executors planned to spend only $2,000 for a granite monument and to use the remaining $20,000 in constructing a public library building in a nearby city, on which was to be placed a tablet reading, "George H. Fancher Memorial Free Library."

George H. Fancher was the testator. An heir successfully sued to block the building project as not being authorized by the will. It does not appear just what was done with the $22,000 balance after the case was decided, but in obedience to the court's decision, the executors probably carried out revised plans which involved an expenditure of considerably more than $2,000 for a monument, if not the full sum of $22,000 which remained after payment of the other funeral expenses.

The California Supreme Court upheld the complaining heir's contention that the will disclosed that the testator intended that the monument to his memory should take the form of a memorial shaft, column, or similar structure, marking his grave.

(Continued on Page 56)

MINNESOTA GRANITE INDUSTRIES

Sending you wholesale Holiday Greetings from

DELANO, MINNESOTA
A Very Merry Christmas
and
Good Luck Throughout 1950

from
Anderson-Friberg Co., Inc.
Barre, Vermont
Season's Greetings

from

Comolli & Company, Inc.

Barre, Vermont
Wishing Everyone a Very Merry Christmas and Happiness throughout the Year 1950

GIUDICI BROTHERS & CO.
BARRE, VERMONT
To old customers and new whose friendliness we cherish; to all whose good will we strive to deserve, we send Season's Greetings.

May the New Year bring you an abundance of good fortune, good health and happiness.

E. L. SMITH QUARRY
DIVISION OF ROCK OF AGES CORPORATION
BARRE, VERMONT
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"HOW TO CLOSE SALES"

Presentation by

CHESTER J. SPARKS

The American Monument Association invited the retail at a sales school, October 19, 1949. It was held at the Hotel monument dealers of Buffalo and vicinity to be their guests Touraine, Buffalo, N. Y., with morning and afternoon sessions and a luncheon interlude.

"Fundamentals of Salesmanship" was the subject under consideration at this conference attended by men from Buffalo, surrounding suburbs, as well as towns and cities at a greater distance, such as Erie, Pa.

The speaker for the occasion was Chester J. Sparks of Washington, D. C., who has made salesmanship his specialty for many years. Introduced by Thomas I. Rankin, executive vice-president of the American Monument Association, Mr. Sparks developed various phases of the subject, including how to close sales, secrets of salesmanship and closing with a summary of rules for successful salesmanship.

THE entire emphasis was on pre-need selling, with an analysis of the prospect as well as of the salesman. Salesmanship, according to Mr. Sparks, is a matter of dealing with human beings. Records have shown that the average intelligence is that of an eight or ten year old child making it necessary to gear most selling to this level.

The first thing to sell is beauty and the strongest appeal that can be made for this is through sentiment. Emphasis should be
THE liturgy and the art of the Roman Catholic Church is a living fountain of source material for the personalized memorial. The missal or book of prayer is rich in sublimely beautiful passages for epitaphical inscription or supplication; the symbolism, the patron saints, the architectural detail of Old World Cathedrals, these and numerous other sources offer the designer an unlimited store of ideas. Curiously enough, however, we have failed to take full advantage of this beautiful and significant source material in designing memorials for the Roman Catholic Cemetery.

True, we have used many if not most of the more familiar symbols; and we are at long last beginning to feature prayers both for their spiritual function and as an impressive element of decorative effect; these together with Sacred Statuary and the Cross, which is mandatory, are properly and extensively used in the Catholic cemetery. Unfortunately, however, we have confined ourselves to an unnecessarily narrow group of symbols and motifs and too often, with exception of the Cross, the symbols are used merely for decorative effect, "spots," without the accent or emphasis which they command. Then too, with very rare exceptions, we have failed to personalize these symbols; to give them some special significance to the bereaved family. And the pity of it all is that this personalization of both symbols and architectural detail is very simple to attain. Let me cite two examples.

The idea of adapting some detail from the architecture of the parish church, which the family attends, is by no means a new idea. But why is it so infrequently used? Surely it must be obvious that this adaptation of a church detail gives the memorial a personal or intimate appeal; and one which combines both sentiment and good salesmanship. The same holds true of Crosses, symbols and sculpture. Instead of lifting the motif out of some book, or tracing it from previous drawings—over and over again—why not personalize the symbol by reproducing it from a source with which the family has some sentimental association? For example, the figure of "the Gethsemane," or some other subject, could be reproduced from a stained glass window in the church which the family attends; the Chi Rho monogram and the Cross could be copied from a church or cathedral in the Old World where their ancestors worshipped; but why go on? The "case history" here recounted will emphasize the infinite possibilities of this approach in designing memorials.

Early in my career as a "designer-salesman," traveling all over the nation, I found myself in a sizeable mid-western town in the suburbs of a large city. During dinner at the home of a client for whom we had just completed a memorial, it was suggested that I should communicate with Mrs. Hanlon who lived on an adjoining estate. The oldest son in the family had been killed in the battle of Verdun early in World War I. My clients explained that Mr. and Mrs. Hanlon had spent more than a year in trying to find something they liked for a memorial; that they had travelled everywhere in their quest and that "monument people from everywhere had been trying to sell them something."

Well, only once in my lifetime have I ever made a "cold call" and that call ended my career as a doorbell ringer; call it chicken-hearted, foolish or by whatsoever name you please, the idea is repulsive to me. When I explained all this to my hosts, they volunteered to telephone Mrs. Hanlon and to arrange an appointment. Which they did. I was invited to meet the Hanlon family for lunch on the following day. And early on the morning of that day I went to the cemetery.

I knew the superintendent although I had never been in his cemetery. We had met once or twice at cemetery conventions which I "covered" for the late Henry Whitaker who then published both the old Monumental News and the Park & Cemetery magazine. "I wondered when you would show up," he said to me with a grin, "you’re about the only one who hasn’t been here ... the Hanlons, I suppose." He took me to the beautiful and spacious plot located in a picturesque vale. He told me the story of the boy. "Finest lad you ever saw," he said, "all the stores in town closed the afternoon the telegram came from Washington; and they held a High Mass in his memory. He was an altar boy there before he went into the air force, and what an athlete. . . ." Upon leaving the cemetery I went to the church.

It was a superbly beautiful Gothic church, designed by one of America’s immortal ecclesiastical architects. As I entered the nave, my eye focused on the gleaming gold cross upon the altar. The beauty of that Cross was almost startling in the shadows of the chancel. I spent an hour in this awesomely beautiful church; and I made sketches of the Cross, the High Altar and the side Altar where the votive candles gently wave their glow in memory of the dead; a sight which always moves me despite the fact that I am not a churchman. Then I left the church for my luncheon appointment with the Hanlon family.

(Continued on next page)
The Hanlons were charming people. The entire family had been assembled; Mr. and Mrs. Hanlon, two married daughters and two sons who were then attending Notre Dame. Cheerful and pleasant as they tried to be, it was clearly evident that a year of mourning had not mitigated their grief. My presence, mindful of my mission, did not contribute to their ease; and I too felt uncomfortable as I sat at the very table where the famed hero had so often joined the happy family. At last we all went into the library; luxurious but, like the great house, a model of good taste and obviously the work of a top-flight decorator.

Mr. Hanlon began the conversation. It was very obviously an ordeal for him, and certainly for the women-folk. He explained that they had travelled through cemeteries east and west; and that they had received drawings, booklets and photographs from all quarters. "But the more we see, the more confusing it all becomes. Everyone with whom we talk seems to have a different idea, or ideas. . . . We heard a lot about you and your company last night. I very much hope you can help us. . . . It means so much, so much to us all. . . . We would like to take you to the cemetery, if you have time." I explained that I had been to the cemetery, and to the church. . . .

"To the church?" Mrs. Hanlon asked in surprise.

"Yes," I replied, "I went from the cemetery to the church and I spent an hour there making some sketches. . . ."

"But why the church, Mr. Leland, and what sketches? The memorial is to go in the cemetery. . . ."

I knew that I was in for a sad half hour; and that my suggestion would move them deeply. I tried to approach it tactfully. I explained that we very often adapted memorials from the architecture of the residence, and from innumerable other sources, including the church in which a family worshipped. And then, as carefully as I could, I described the impact with which the beauty of the Altar Cross had struck me. Then came the bad moment.

"During my stay at the cemetery early this morning, Mr. Bryan, the superintendent told me all about Capt. Hanlon. And at the church I learned that Father Shean was away for the day. My thought was this. . . . I learned from Mr. Bryan that Captain Hanlon . . . that he had been an altar boy there at the church for many years. . . ." I knew it would come. And it did.

Mrs. Hanlon uttered a sob. She gazed at me a moment, and then at her husband. "You will pardon me, Mr. Leland?" And she left the room.

There was tense silence for a moment. I could think of nothing to say but "I'm sorry, very sorry. . . ."

Mr. Hanlon looked at me with, well, should I call it a pathetic and appealing stare; as if he were in a daze. I broke the silence by muttering: "Of course, Father Shean might not like the idea of reproducing the gold Cross at the cemetery . . . but if there is no objection, then I think you have the answer to your problem. . . ."

Mr. Hanlon arose from his chair. His eyes swept around the family group. Obviously he did not think it necessary to ask them what they thought. Looking at me, frank tears in his eyes, he said: "There will be no problem about reproducing the Cross, Mr. Leland, we presented it to the Church when Harold was confirmed. . . ." Excusing himself for a moment, he left the room, obviously to join Mrs. Hanlon upstairs. The elder of the married daughters, weeping, exclaimed "I think it is simply wonderful, too wonderful to be true. . . ."

Mr. Hanlon returned in a few moments. "I would take you down to the hotel but Mrs. Hanlon is quite upset, and I know you must have other things to do. . . . All I can say is thank you, from the bottom of my heart. We leave it entirely in your hands. . . ."

* * *

What a pity that this simple, sincere and appealing approach is not universally applied in our field! It is so very, very easy to personalize a memorial; to advocate an idea, a theme, a motif for the monument instead of stereotyped dribble about quality materials, quality workmanship, quality service and all that. And how less expensive it is than making a confusing number of drawings and a bewildering number of calls.

Yes, the Hanlon Memorial Cross today is indeed a Family Shrine of Faith, and Memory.

EDITOR'S NOTE: The thumbnail sketches reproduced here are memoranda which Leland made in approaching his solution of the problem described in the accompanying "case history." Jotted down on odd bits of paper, the sketches are intended merely to indicate the various ideas which came to him in "diagnosing the case." Leland not only stoutly maintains that anyone can learn to draw, but he likewise insists that anyone can learn to be on the alert for an idea, a theme, a "hook" which will personalize a memorial, bringing consolation to the bereaved and inspiration to all who see the memorial. Of the numerous sketches Leland made in approaching the "Hanlon" problem, we reproduce but a few, but they suffice to illustrate how this veteran memorialist searches for an idea in helping his clients.

1. Sketch of the Altar and Altar Cross which Leland studied when he learned that the beloved War Hero, killed in action, had served as an altar boy in the chancel of this church.

2. Using the mouldings of the altar for a pedestal, Leland emphasized the Cross by contracting the elongated proportions of the original. This idea was abandoned because he felt that there was not enough accent on the Cross; also, he felt that the reproduction or adaptation of an Altar should be confined to the commemoration of the Clergy.

3. This idea was abandoned for the same reason that he discarded idea No. 2; too much accent on the pedestal, although there was a nice sentiment because the pedestal was adopted from an old square-monument on the burial plot of the hero's grandparents.

4. Deciding that the memorial should be a free-standing Cross, Leland experimented with a monolithic form featuring a rockery as a base or footing; a treatment frequently found in the ancient Crosses of Ireland. The rocks were to be gathered from the grounds of the Hanlon estate. While the Cross was to be accurately reproduced from the Altar, nevertheless Leland decided that there was only one solution; an exact reproduction of the Altar Cross with the Calvary or Trinity base.

5. The final "experiment" and the accepted design. Read his story in the accompanying pages and you will understand why he received a telegram: "Family unanimously favor your sketch number five, please advise me what our next move is, although we leave entire matter your hands again our profound gratitude."

MONUMENTAL NEWS-REVIEW . . . . . . . 30
Designed for **ECONOMICAL PRODUCTION**

The PATTEN memorial illustrated is designed for economical production yet has considerable sales appeal.

The flat carving is effective as a background for the cross and is kept far enough from the edge of the die so that it is practical to sand carve.

The type of family name shown, while not a new innovation, is a most interesting treatment and harmonizes with the other elements of the design.

*This is No. 99 of a monthly series of designs by Glen I. Lammers, President, Bliss Design Co., Rockford, Ill.*
a very merry christmas
and a happy new year

THE WELLS-LAMSON QUARRIER, published bi-monthly, is a small journal dedicated to better commemoration and good fellowship in our industry. We try to make it interesting and entertaining and to mail it to every retail memorialist in America. If you are not now on our mailing list and would like to be, simply drop us a card.

from the QUARRIERS of WELLS-LAMSON Select Barre Granite

The WELLS-LAMSON QUARRY Co.
BARRE, VERMONT

35 . . . NOVEMBER, 1949
Greetings from "Barre Distr
IN THE HOLY LAND these many years ago there came the day of Nativity. Many were the evidences of Divinity and people were sore afraid when the angel of the Lord said unto them “Fear not: for, behold, I bring you good tidings of great joy.” And thus the promise of Peace, Good Will toward men was born.

American Granite Co.
Beck & Beck, Inc.
J. O. Bilodeau & Co., Inc.
Brusa Brothers
Hoyt & Milne, Inc.

Marr & Gordon, Inc.
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Use CYCLONE BLAST ABRASIVE for your BLASTING OPERATIONS HARD-SHARP-FAST CUTTING • HEAT TREATED FOR TOUGHNESS All grit sizes for polishing in both ALUMINUM OXIDE and SILICON CARBIDE ABRASIVES ELECTRIC FURNACE PRODUCTS Reasonably Priced ABRASIVE PRODUCTS COMPANY Factory and Office - LANSDOWNE, PENNA. Canadian Agent - Ritchey Supply Co., Toronto, Ont.

Now Featuring:
BEAUTIFUL LAURENTIAN PINK
The Golden Granite with unsurpassed contrast
Importers: Balmoral Red • Beers Red Blue Pearl • Emerald Pearl • Black Swede also Quincy, Moroccan Red, Westerly and other Domestic Granites
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L. VOLPE & SONS, INCORPORATED Quincy 69, Mass.

SEASON'S GREETINGS
VICTORY GRANITE COMPANY SAUK RAPIDS, MINNESOTA
also manufacturers of
Mahogany St. Cloud Red
Oriental St. Cloud Gray

45 Years' Experience
MANUFACTURING BARRE GRANITE in Quality Monuments—Markers polished, steeled, axed Sand Blast Engraving • Lettering Duplicate Work and Slabs
PROVOST GRANITE COMPANY, INC. RIVERTON, VERMONT

MONUMENTAL NEWS-REVIEW . . . . . . 38
Has anyone thought of designing a monument to sportsmen—those who love the out-of-doors. There must be a vast number who indulge in this recreation for hunting licenses increase each year. Wherever men congregate, from the exclusive sportman's clubs to the cross-roads barber shop, there are tales of prowess in field and stream. Tales, that for sheer inventiveness excel those recorded by the biographers of Davey Crockett and Daniel Boone. Such charming fellows deserve a dignified demise and a monument that somehow expresses their delight in nature.

Glancing through my notes I find but one poem that would seem to suffice. It comes at the close of day. There is a sudden rustling in the marsh. A bird takes wing. The hunter, having within his power the means to end its flight instantly, is constrained by some obscure impulse to let this lonely bird flap its way into the distant sunset. As he watches it depart and reflects a moment upon the narrowness of escape he may experience faint stirrings of what must have been an overwhelming emotion in the mind of the poet who wrote the imperishable lines "To a Waterfowl." This brief poem by William Cullen Bryant (only 8 short verses) concludes with the following . . .

"He who, from zone to zone,  
Guides through the boundless sky thy certain flight,  
In the long way that I must tread alone,  
Will lead my steps aright."

CARL KASTRUP
WAR MEMORIAL TO FALLEN PILOTS

This attractive cenotaph, erected in front of the Chattanooga, Tennessee Airport Administration Building honors the pilots of Hamilton County who lost their lives in World War II. The funds were raised by the Chattanooga Flying Club, an enthusiastic group, whose prewar efforts gave the district one of the highest proportions of pilots per population in the country. The sixty-two men who were lost were for the most part members of the Flying Club. Such commemoration may well serve to stimulate other memorials for the same cause. The monument was manufactured by the Comolli Granite Co. of Elberton, Georgia of their Dark Blue Granite.

CENOTAPHS preferred for WORLD WAR II MEMORIALS

by the Staff Critic

Early in those first post war years the controversy over whether our war monuments should feature all those who served or only those who made the supreme sacrifice was a hotly contested point. As in many another case the answer was taken out of our hands by the public throughout the land. Personally I was on the side of Cenotaph advocates. Memorials to the war dead will ever command a reverence that no mere honor roll can. An honor roll monument no matter how beautiful or impressive in size cannot fill our hearts as does the Tomb of The Unknown Soldier. Likewise, whether it be in the small towns of Caledonia, N. Y. and Castleton, Vt., or in larger cities there will ever exist a certain deep response from these Cenotaphs that can never be captured by the honor roll. Of course this does not and should not preclude commemoration by permanent honor rolls of those who served us well.

The interesting Cenotaph to the Pilots of Chattanooga, Tennessee who were lost in World War II should stimulate many of our memorialists who live in communities where active Flying Clubs exist. This is a fine example of commemoration by smaller groups, and there are many other fields for similar honor. Colleges, secondary schools, church congregations, industrial companies, civic organizations such as police and fire departments, service clubs, fraternal groups all offer opportunities for commemoration that should not be neglected.

Admittedly the cost factor had much to do in casting the Nation’s vote in favor of the Cenotaph, but I do feel it is a decision that we can all respect and one that most of us feel is fitting and proper. It is likewise interesting to note that in the small towns and villages of America, where it must be agreed that hearts beat a little faster and neighbors mean a little more and where the true greatness of our country finds its deepest roots, the Living Memorial was seldom the accepted alternative to traditional monumental commemoration. And I think that we can all take a certain amount of pride in the fact that the War Memorials of World War II are in the main most satisfactory aesthetically. Along this line of thought may I suggest that those "Big City" memorialists whose faith may be wavering either attend the dedication of a war memorial in a small town or if that isn’t possible, simply visit any small community where a Cenotaph has been placed and question their fellow Americans about the monument. It will restore faith to the faltering. No, Tradition is not dead nor is belief in the Monument as a part of the American Way of Life.
WAR MEMORIAL IN CALEDONIA, NEW YORK

The entire population of Caledonia, N.Y. Township is less than four thousand, yet more than six thousand attended the dedication of this Cenotaph. The names of the bereaved families typify the highest traditions of American Democracy. The bank president, a prominent lawyer, the most popular barber, a leading merchant, a former postmaster, the garageman, farmers, and people of lesser stature in name only shared alike their great loss just as their sons shared the great danger. The monument was erected by the Allen Monument Co. of nearby Mt. Morris, N.Y. The granite was Wells Lamson Select Barre.

WAR MEMORIAL IN CASTLETON, VERMONT

The Cenotaph in Castleton, Vt., though modest in size is indeed well studied as to design, composition and lettering. Like the Caledonia Cenotaph it is a war memorial to the dead of both World Wars and illustrates the larger losses of our most recent war; and like so many of our war memorials it was sponsored by the local American Legion Post. The national committee of the Legion may have voted ten to one in favor of "Living Memorials" but the vote of its chapters has been reversed. J. P. Gautet & Son of Center Rutland, Vt. erected this memorial. Beck & Beck of Barre, Vt. were the manufacturers using Smith-Barre Granite.
A Merry Christmas
and
A Happy and Prosperous
New Year

Produced by . . . J. S. SWINGLE, INCORPORATED . . . Quarrier
QUINCY 69, MASSACHUSETTS

WILLARD GRANITE & POLISHING CO.
GRAY ROCK GRANITE WORKS, INC.
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ADRIAN OF QUINCY, Supplies Only

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GOLBRANSON & CO., INC.
WEST QUINCY GRANITE & POLISHING CO.
Howdy Folks!

From all of us here at Modern to all of you wherever you are, we send our most friendly Holiday Greetings

MODERN GRANITE CO., Inc. . . . Barre, Vt.

THE ELBERT COUNTY GRANITE CO. NEW QUARRY IN ELBERTON

It is reported that recently an application for charter was granted to E. V. Reagin, A. N. Drake and B. H. Reagin for a new quarry company in Elberton, Georgia, to be known as the Elbert County Granite Company, Inc.

The service as listed includes quarrying, sawing, manufacturing and finishing of granite and similar stone, and the sale of granite and allied products.

$40,000 capital stock is to be divided into 400 shares at $100 par value per share, according to the report. The right has been granted the company to increase the capital stock to any sum not in excess of $100,000. The new firm, the Elbert County Granite Company is to begin business with $30,000, either in cash or in other assets.

FIRE AT THE J. R. COSTA MONUMENT CO.

A fire resulting in damages estimated at $600 occurred, according to reports, at the J. R. Costa Monument Co., Kansas City, Mo., early in November.

The owner, J. R. Costa, reported damage to building, designs and patterns but no monuments or machinery were burned. Defective wiring was believed to have been the cause of the fire.

IVORY-WHITE MARBLE FROM AUSTRALIA

Extensive deposits of marble in Melbourne, Australia, have recently been reported. The marble is said to be a beautiful gleaming ivory-white with hair-lines of gold. Monument men in this country are reported as buying as much of this marble as is available.

Erected by Geo. Kelett, Yeadon, Pa.

USE DIXIE BLUE GRANITE for your monuments, large and small and enjoy complete satisfaction in material and workmanship.

DIXIE GRANITE COMPANY
ELBERTON . . . . . . . . . . GEORGIA
The American Monument Association is pleased to announce that Edward W. Warner was engaged by the Association on December 1st to serve as a Public Relations Field Representative. Mr. Warner will represent the Association in the northwest, contacting members, dealers, cemetery officials, and those in allied industries.

Edward Warner was the executive secretary of the Metal Burial Vault Manufacturers Association and Embalming Chemical Manufacturers Association for several years. During the war he served as executive secretary of the Joint War Cooperative Committee of the American Cemetery Association, the National Cemetery Association and the Cremation Association handling industry problems for this group relating to government wartime restrictions. In 1947 he was the vice-president of the Dodge Chemical Company.
To old friends and new, we extend our warmest Christmas Greetings and our best wishes for your continued happiness and success throughout 1950.

PEERLESS GRANITE CO. . . . . . . . BARRE, VERMONT

DONALD C. DAVIS, PUBLIC RELATIONS FIELD REPRESENTATIVE FOR A.M.A.

The American Monument Association is pleased to announce that Donald C. Davis of Columbia, South Carolina, was engaged on October 10th as a Public Relations Field Representative. Mr. Davis will represent the Association in the southern areas of the United States contacting members, dealers, cemetery officials, and those in allied industries.

He holds the rank of first lieutenant, having served in the Army Air Forces as a glider pilot. He is a graduate of the University of St. Louis where he majored in business administration. He has had experience as a public relations representative for one of the nation's large tobacco manufacturers. He has also done some public accounting work and served for a time in the insurance and real estate office of his father. Mr. Davis is married and has a son two years old. He will maintain headquarters in Columbia, South Carolina.

Valor BLADES

COST LESS!
LAST LONGER!

DRY-MASONRY
For all Saws cutting dry

DUSTLESS-MASONRY
For all Saws cutting wet

AIR COOLED

DIA-MASONRY
For all Diamond blade cutting

Valor Blades are precision engineered to cut any type of material quickly and accurately and will fit all saws . . . They outlast ordinary blades yet are PRICED LOWER! Try them and see for yourself.

DEALERS ARE EVERYWHERE

VICTOR ENGINEERING CORP.
Green Lane & Wilson Avenue (N.W.) . . . Bristol, Pa.

DONALD C. DAVIS, PUBLIC RELATIONS FIELD REPRESENTATIVE FOR A.M.A.
A MERRY CHRISTMAS
and a JOYOUS NEW YEAR

ATTEND YOUR STATE WINTER CONVENTIONS!!

SPACERITE Presents
VERMARCO ALPHABETS IN DOUBLE OUTLINE

PRICE LIST AND SIZES AVAILABLE

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SPACERITE COMPANY
56 Berlin Street
WOLLASTON 70, MASS.

from USLE & PEROJO GRANITE CO.
Barre, Vt.

“Supreme Quality Memorials”

CASUALTY LOSSES ARE DEDUCTIBLE . . .
Continued from Page 18]

partial, the deduction shall be the VALUE of the property immediately prior to the loss, less the VALUE of the property immediately after the loss. This loss must not exceed the adjusted basis.

In both partial and total loss, compensation from insurance must be deducted from the loss to arrive at the unrecovered loss, and the unrecovered loss is the amount deductible in the tax return.

As an example, take the case of a business building partially destroyed by flood. Here is how the loss is reckoned for tax purposes:

1. Cost of building in 1936 $25,000
2. Depreciation to date of loss 9,000
3. Maximum deduction 16,000
4. Value before flood 15,000
5. Value after flood 11,000
6. Flood loss 4,000
7. Insurance received 3,250
8. Unrecovered loss 750

As the unrecovered loss is less than the basis (item 3), the taxpayer’s deduction is $750, the unrecovered loss.

It should be noted that, while a taxpayer may also deduct for non-business property losses, he may do so only if he uses the long form in which he reports such losses, together with other personal deductions. If he uses the short form or takes the standard deduction for personal deductions he may not additionally deduct for non-business property losses. This circumstance emphasizes the necessity for carefully reviewing the year’s casualty losses of a non-business character. Frequently, such losses will warrant a taxpayer to report his personal deductions instead of using the short form or taking the standard deduction.

A partial list of deductible casualties includes:
(a) Fire, including damage to business, home, garage, furniture, automobile, equipment, and other property;
(b) Storm, including damage by rain, flood, lightning, wind, to property;
(c) Earthquake, damage to property;
(d) Explosions, damage to property;
(e) Automobile accidents, damage to property;
(f) Theft of property, personal or business.

BOY SCOUTS PROMOTE NATIONAL SHRINE FOR "UNCLE SAM"

The figure of a tall, straight-backed old man with goatee and stars-and-stripes clothing whom we call "Uncle Sam" is familiar to every American.

"Uncle Sam" is not a legendary character but actually existed, and gained his renown through a mistake of soldiers in the War of 1812. Samuel Wilson, the owner of a slaughter house in the village of Troy, N. Y., supplied barrels of beef to the soldiers at the Greenbush barracks. The beef was stamped "U. S." to indicate that it was furnished by "Uncle Sam" Wilson. Other recruits, hearing this meat called Uncle Sam's by the troops from Troy, began using the name figuratively for the United States. The term spread over the entire nation and soon caricature likenesses were being supplied.

Samuel Wilson died in Troy on July 31, 1854. His body now rests in Oakwood Cemetery, Troy, where it was transferred some years after his death. A bronze plaque on a granite memorial and a 30-foot flagpole now mark the grave.

To give more recognition to this national figure, the National Council of the Boy Scouts of America is attempting to get Congress to pass a bill for the erection of a national shrine in Oakwood to "Uncle Sam." The assistance of Rep. Dean P. Taylor has been pledged to the cause.
PURITAN High Speed GRANITE POLISHING MACHINE

Ball bearing wheel spindle is direct V-belt driven from a 15 7/2 H.P., two speed, 60 cycle motor, giving spindle speeds of 164 and 372 R.P.M. Capacity 4 ft. by 12 ft. sawed slabs using 38" scroll wheels, 42" emery rings and 30" felt buffers. Machine may be swung in complete circle to cover two beds.

All Steel construction. Hydraulic raise of rear arm. Taper roller bearings in pivots insure exceptionally easy operation. Wheel pressure adjustable and constant over entire surface of stone. Controls simplified and conveniently located.

LINCOLN IRON WORKS
RUTLAND, VERMONT

PERMANENCE and BEAUTY
Along with permanence and beauty, always of first importance in a monument, we add our reputation for dealer cooperation.

Zampieri & Buttura
BARRE, VERMONT

THE NEW YORK STATE CONVENTION
January 12-13, 1950

J. G. KNOBLOCH, PHILIP KNOBLOCH & SON, BUFFALO, N. Y., CHAIRMAN OF THE CONVENTION COMMITTEE, SENDS THE FOLLOWING REPORT:

"Plans are now complete for New York State's largest convention. Buffalo's Hotel Statler is the site of the most active two days our monument business has had in the state. The program covers every phase of the business. Mr. Robert Phillips of the American Monument Association is on our program. His story on 'What's Ahead' is one that will give us some ideas on what to expect in the months to come in aid from the producers in the marketing of our products.

"We have a new plan in our program for this year's session. It would be a great thing for each of us in the monument business to be able to make a trip to the various centers of supply. It would be helpful to know from the picture we would get, to plan our year's business. Well we are doing just that, in reverse. We have planned to bring a representative from each center to the convention. He will give us a short talk concerning conditions in his area.

"Mr. Dethloff's E. Klein a very prominent attorney will address the New York State Convention. He is in great demand as an exceptional speaker. His message is inspiring, entertaining and well worth the trip to Buffalo if he were the only one on the program. We of the Convention Committee are proud to have him as a speaker.

"The wholesale houses and equipment suppliers to our trade have been invited to attend our convention. They have been asked to cooperatively participate in a social evening. This would include something to drink and some music; naturally a lot of good fellowship. It will give us a chance to talk things over with each other.

"The Monument Builders of America Sales Training program is on the agenda. Mr. Alex Park, executive vice-president of the organization has offered to present the opening phase of this. Some of the members of our organization have had the pleasure and profit of this course. The comments have been unanimous 'You can't afford to miss it!'

"In keeping with the policy of perpetuating historic memorials, the New York State dealers have planned to place a wreath at the grave of Millard Fillmore; the 13th President of the United States. The grave is in Buffalo's traditional Forest Lawn Cemetery. By arrangement with the Millard Fillmore Republican Women's Club a joint committee will meet at the plot in Forest Lawn. The Monument Builders will inspect the site and as a patriotic gesture have the memorial and markers cleaned for the coming Decoration Day.

"The picture of our convention would not be complete if we were not informed of the all important cemetery story. We will have a talk by a representative of the New York State Cemetery Association.

"Naturally it is impossible to here list all that is planned for our convention. We should mention the very active year and list of events to be undertaken by our own state organization at the meeting. Mr. Harry Schwartz, the national president is on our program. We have luncheons and a banquet planned. There will be topnotch entertainment. We have the unsurpassed Statler Hotel hospitality to look forward to. The ladies program is complete in all respects including participation in a radio broadcast . . . but we could go on and on..."
like this... You will just have to attend to believe all that is in store for you. You will never spend a more profitable two days.

"Remember the dates, January 12th and 13th, 1950. The Hotel Statler in Buffalo. If you have not made your reservations do it now."

JULIAN HARRIS APPOINTED SCULPTOR FOR STONE MOUNTAIN MEMORIAL

The State Park Authority is reported to have announced early in November, the appointments of Julian Harris as sculptor and Robert & Company Associates, Inc., of Atlanta, Georgia, as architects and engineers for the Stone Mountain Memorial and State Park.

Scott Candler, DeKalb County Commissioner and chairman of the Authority, said work would begin as soon as RFC funds were made available, adding that Rep. James C. Davis of the Fifth Congressional District, had reported "bright prospects" for the $2,500,000 Reconstruction Finance Corporation grant sought for completing the memorial and developing a State Park including the mountain and surrounding land, some 2,500 acres.

Mr. Harris, a native Georgian and well-known Atlanta sculptor, is a part-time teacher at both Georgia Tech and the High Museum of Art. His commission authorizes him to prepare and present for approval a design and models for the memorial on the mountain.

49 . . . . NOVEMBER, 1949
"HOLIDAY" FEATURES VERMONT

A recent issue of "Holiday Magazine" featured an article by Dorothy Canfield on Vermont, which included certain paragraphs about Barre and the granite industry as follows:

"Barre's prosperity has been a slow-motion Vermont kind of affair, based on the high grade granite which underlies all that region. Vermonters are by tradition wood-workers, not stonecutters. Hence Barre was the magnet for many non-Vermont stock families. Scots came in by the hundreds. There is an elaborate statue in honor of Robert Burns in Barre. Is there in any other American city of the size of Barre (10,909) a monument commemorating not a rich man who gave the money for the local hospital or library, not yet anybody in a military uniform, but a poet? I wonder. Nobody but the Barre Scots would have achieved it in Vermont. They even have bagpipers up there.

"Polish people came to Barre, too, and the Italians, natural-born stoneworkers. Poletti, the former lieutenant-governor of New York State, was born and brought up in Barre. He is a Vermont Italian of the kind brought to Vermont by granite and marble, just as our slate industry has brought choral-singing Welsh people. . . ."

A good deal of space is devoted in the article to Peacham, with picture illustrations, and a residential section of Montpelier is shown in photograph form.

The author states that "Through a century and a half Vermont has remained classless and also passionately, fanatically anti-totalitarian. Perhaps because it never had any aristocrats or capitalists to liquidate."

COLONIAL GRANITE Co.
MANUFACTURERS OF QUALITY
BARRE GRANITE MEMORIALS
BARRE, VERMONT
CUT YOUR GRANITE THE MODERN WAY

ELECTRIC PNEUMATIC
WIRE STONE SAW

- Cuts internal and external shapes automatically
- Accurate straight cutting of blocks, angles and veneers
- Cutting speed up to 36" per hr.—varying thru size and grade
- Stone capacity approximately 8 feet long 6 feet high
- Abrasive automatically cleaned and fed to cut
- Machine can reclaim abrasive from discarded polishing mud
- Competently engineered • Precision built to endure
- Will cut into and out of polished surface without marring
- Cut surface is ready to use unless polishing is required
- Costs less to saw, less to finish, less to set up
- Eliminates any grinding before polishing in most instances

L. M. GILBERT COMPANY, Philadelphia 6, Pa.
USE THE IMPROVED CLEARVIEW SHAPING PENCIL
FOR SCULPTURE, FEATHER EDGE AND SHAPE CARVING

CLEAR VIEW of your work at all times is yours. Thus, this new Shaping Pencil
permits the finest and most intricate carvings, feather edge and shape work, to be
executed. This accomplishment will be a step forward...that means dollars for you.

CLEARVIEW EQUIPMENT AND MANUFACTURING CO.
7263 Lansdowne Avenue
St. Louis 19, Missouri

SEASON'S
GREETINGS
Be Sure To Attend Your State Conventions

ALBERT GERARDI
Mr. Gherardi, retiring president of the Barre Granite Ass'n,
whose efforts were rewarded by the presentation of a fine
wrist watch.

BARRE GRANITE ASSOCIATION ELECTS THREE DIRECTORS

Three new directors of the Barre Granite Association were
elected at the organization's annual meeting which preceded
banquet festivities and ladies night entertainment at the
municipal auditorium on Saturday evening. Maurice L. Kelley
of the Wells Lamson quarry, George O. Pratt of the E. J.
Batchelder Granite Company, and Lucien J. Bilodeau of the
J. O. Bilodeau & Company plant, were selected to serve three-
year terms as directors and meet with the other six directors
to appoint the association officers at the January meeting.

Promotion of the "memorial idea" in America was the main
matter of business discussed at the well-attended afternoon
session. Thomas J. Rankin of Buffalo, N. Y., executive vice-
president of the American Monument Association, with which
the local organization of granite manufacturers is affiliated,
told of the national association's efforts in this direction. He
explained the various activities being carried out by the
Monument Association and stressed the importance of closer
cooperation among all business people of the granite industry.
Rankin also pointed out the need of continually working to
convert elements favoring living memorials and other factors
detracting from the monumental industry. His stand was
affirmed by several of the association members who expressed
opinions on the matter.

Barre Granite Association members voted unanimous sup-
part of the American Monument Association endeavors and advocated continuation of a united effort toward fostering a better understanding of the memorial idea.

Also briefly addressing the meeting was Peter A. Geisler of Boston, account executive of the H. B. Humphrey Company, the advertising counsel for the Barre Association. Albert Gherardi of the Lawson Granite Company, president of the association, presided over the business session and also at the banquet festivities later.

Unanimous approval of the work done during the year by the directors and officers of the Barre Granite Association was expressed by the membership. General manager and executive secretary of the association, Reginald S. French, gave his report of the year's activities. Various business matters were discussed in detail and routine issues were voted on. The members voted to continue the same basis of assessment for membership in the association next year. French outlined the tentative plan of activities for the coming year and reviewed the results of past plans.

Reports of committees were also heard from John C. Watt, advertising; Athol R. Bell, legislative; Americo Giuria, insurance; Ezra L. White, membership in the American Monument Association; and Wendelin J. Beck, labor relations.

The three retiring directors who have completed their three-year terms are Albert Gherardi, Ali Buttura and J. Wendell Smith. Present directors include Maurice C. Watkins, Ateo B. Brusa, Melvin Friberg, William S. Wildbur, Robert F. Patrick of Burlington, and Robert Flannery of Waterbury.

At the conclusion of the meeting, presentation of a fine wrist watch was made to President Gherardi by the members, in appreciation of his services. Representatives of some 50 granite firms in Barre, Montpelier, Northfield, Riverton, Williamstown and Waterbury were in attendance at the meeting.

—Barre Daily Times.

S. & M. MONUMENT LETTERS NEW INCORPORATION

A recent incorporation has been reported, S. & M. Monument Letters, Mike Majorha, Sr., located at 25 McKibben Street, Brooklyn, N. Y.

RYEGATE, VT., DEDICATES WAR MEMORIAL

On Armistice Day, 1949, a war memorial was dedicated in South Ryegate, Vermont, to the memory of those who made the supreme sacrifice and also to all those who had a part in the two great world wars.

A minute of silence preceded the opening of the ceremonies with Col. A. J. Smith of Montpelier, Vermont, acting as master of ceremonies.

Ryegate, according to its population, is reported to have had one of the largest percentages of men and women in the service of any town in the state, about 12 per cent.

The dedicatory address was given by C. O. Granai, Sr., of Barre, Vermont, a major in World War II, having also served in World War I. He urged the living to forget their class segregations and class hatreds and unite as Americans under the United States flag.

The memorial, 17 feet long by 11 feet high was made from Barre granite. Several of the South Ryegate firms cooperated in its manufacture including the Davidson Company, Inc., E. Andreoletti & Son, Chester Rosa Company and Zambon Brothers & Son.

The cost of the memorial was raised by popular subscription.
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AMERICAN CEMETERY ASSOCIATION CHANGES CONVENTION DATES

When plans were made known about the annual convention dates for the Monument Builders of America and the American Cemetery Association it was found that each organization had chosen the same period.

During past years there has been interchange of attendance between the groups, which has created better understanding and cooperation than in the past. To make it possible to continue this custom the American Cemetery Association has changed its date, though the time had originally been scheduled a year or more ago.

Their sixty-fourth annual convention, as now scheduled, will be held August 7-11, 1950.

Michigan's Magic Metropolis, Grand Rapids, described as "The Convention Crossroads of America," is to be host.

The usual excellent program and entertainment always provided by the ACA can be anticipated again and monumental men will be welcomed.

RUN-AWAY GRANITE TRUCK CRASHES INTO TREE

A truck loaded with slabs of roughstock from Barre, Vermont, went out of control when the brakes failed on a routine hauling assignment to Brooklyn, N.Y.

The driver, Maynard L. Hull of South Barre had a narrow escape when he leaped from the run-away truck loaded with 15 tons of granite near Mendon village, on November 9, 1949. He escaped with only minor bruises.

The truck careened off the highway down a wooded slope and crashed into a large tree. It was owned by the J. & S. Transportation Co., of Barre.

MEMORIAL DEDICATION HELD

Manhattan Borough President Hugo E. Rogers, chairman of the board of directors of the American Memorial to 6,000,000 Jews of Europe, Inc., announced Sept. 17 that the site for the memorial, at Riverside Drive between Eighty-third and Eighty-fourth Streets, New York City, would be dedicated on the afternoon of Oct. 19. Mayor O'Dwyer is honorary chairman of the organization. The memorial, a monument, was designed by Jo Davidson. It honors the memory of European Jews killed by the Germans.
CINCINNATI MONUMENT BUILDERS MAINTAIN A BUSY SCHEDULE

The Cincinnati Monument Builders operate on a busy schedule. At the meeting when the new officers were installed twenty-two were in attendance. Preceding the business session a delicious charcoal grilled steak dinner was enjoyed.

Two new members were welcomed at this meeting, Earl Hesler of the Georgetown Marble & Granite Co., Georgetown, O., and Cyril Lewin, of Ft. Mitchell, Ky.

At another meeting the O.M.B. were guests of Mr. and Mrs. George Quaing at their new home in Ft. Thomas, Kentucky. Mr. Quaing is proprietor of the Quaing Monument Company, Newport, Ky. After a short business meeting a buffet supper was served.

An Italian marble lamp, a product of the Vermont Marble Company, Proctor, Vermont, was presented to the Quaings. Don Dywer, a guest at the party and the former Vermont Marble Company representative in the territory made the presentation.

WARREN AUSTIN HONORED AT MIDDLEBURY COLLEGE

Cited by President Samuel S. Stratton as an “intelligent and resourceful champion for the cause of sound international relations,” Warren R. Austin, United States Representative to the United Nations, was presented an Honorary Doctorate of Laws at Middlebury’s 149th commencement, Middlebury, Vt.

In earlier years Mr. Austin was actively associated with the granite industry in Vermont.

PERMIT ISSUED FOR NEW POLISHING AND CUTTING PLANT IN BARRE

It was announced recently that a building permit had been granted to G. Benedini to build a polishing and cutting plant off Zan Street, Barre, Vt.

Dimensions for the new granite plant are to be 36 x 96 feet with wood frame construction. It will rest on 12 x 12 inch concrete piers and have exterior covering of asphalt brick siding and an asphalt paper roof.

WHITE CHAPEL WAR MEMORIAL ACCORDED LIBERAL PUBLICITY

"Publicity of the type that can not be bought" was given observance of White Chapel’s First Annual Victory Day Service in dedication of its “Four Freedoms Memorial” on the fourth anniversary of V-J Day, at White Chapel Memorial Cemetery, Detroit, Mich., of which W. Magruder Jones is president.

In addition to first page pictorial and text publicity in newspapers of Detroit, Pontiac, Royal Oak and Birmingham, Mich., the event was forecast by radio stations and the entire program was placed on the air. Not one but numerous pictures of the Memorial and personalities and scenes incident to the ceremonial were portrayed in the Detroit press. The attendance at the cemetery was conservatively estimated at from 8,000 to 10,000.

This event was sponsored by the Gold Star Mothers and Gold Star Wives of Michigan who gathered to do honor to sons and husbands who died in World War II that ceased firing four years ago. Bronze plaques were dedicated to the memory of 450.

Maj. Gen. Lester J. Whitlock, Fort Riley, Kan., delivered the memorial address. Gov. G. M. Williams, Michigan Executive, attended the ceremonial, as did other notables. It was a memorable event for White Chapel and Detroit, and will be perpetuated annually.—A.C.A. Bulletin.
and that he did not have in mind use of the fund, or any part of it, to erect a memorial building. Said the court:

"In this, as in all other matters pertaining to the construction [interpretation] of a will, the testator's intent is to be derived from his language, and the words employed are to be given their natural significance, unless it be made to appear that they were employed with some other meaning. Looking to the terms of this will the testator desired that his remains should be buried upon his ranch, and his request that this should be done has been complied with. He left the fund of $25,000 to be used by his executors for funeral expenses for the proper interment of his remains and for a suitable monument to his memory. There is nothing in this language to indicate that the testator used the word 'monument' in any other than its natural and specific meaning, which is that of 'a pillar, statue, shaft, or any structure placed over a tomb or at a grave.'"

The court conceded that, in a figurative sense, Napoleon’s battles were his "monument," and St. Paul’s Cathedral was Sir Christopher Wren’s "monument" because he was the architect, but pointed out that if one were to refer to the "monument" of one of those famous men an instinctive picture of a memorial shaft would come to mind. The court added:

"In the case at bar there is nothing to indicate that the testator used the word in any applied or figurative sense, and there is much to indicate that he did not. The juxtaposition of the phrase, the devotion of a single sum of money to the three-fold purpose of paying funeral expenses, of proper interment of his remains, and of erecting a suitable monument to his memory, indicate that the monument which he contemplated was one to mark the site of his tomb. . . . By a monument is not meant a memorial building."

Noting that the will directed that a "suitable monument" be erected, the court observed: "'Suitable' as here used gives play to discretion on the part of the executors in the selection of the monument, its form and style, with reference to the amount of money set apart for the purpose. . . . In thus deciding as we do that a memorial building is without the purview of the testator’s bequest, it is not intended that this discretion so vested in the executors is in any other way limited. The full amount of the funds devoted to that purpose, or such part as they deem fit, may be expended in the erection of a monument to the memory of the deceased. It is held merely that the erection of a public building is not within the intent of the testator as expressed in his will."

The California court followed the reasoning of an earlier decision rendered by the Rhode Island Supreme Court in the case of Ogden’s Petition, 25 R.I. 373, 55 Atl. 953. In that case it was decided that a will leaving $5,000 to a town to be used "to erect a monument to the memory of the soldiers and sailors who fell or died in the late war," to be erected on a triangular tract of land at the junction of two streets did not permit use of the funds to erect a memorial building. The Rhode Island court said: "To ascertain the written expression a court does not look so much to the etymological scope of a word as to its common meaning and particular use. The word 'monument' in common usage, when it relates to a memorial for the dead, means a shaft, column, or some structure more imposing than a mere gravestone. . . . It may be said that the names and services of soldiers can be as well preserved on the walls of a
building as on the sides of a monument. This is true, but would one naturally think that a building was intended by a provision for a monument?"

ANOTHER CONTRACT FORM STUDIED

One of the best forms, used in contracting to sell and install memorials, that has come to our attention is one submitted by a Minnesota company. Most of the alteration suggestions we make will be found to relate to details which are not of a vital nature, but nevertheless seem to deserve consideration in revising the form for reprinting.

Taken as a whole, the document, when filled out and signed by both parties, is, as indicated in several places a contract of sale and not merely an order form. So, where the form reads, "This order, when accepted by the Company, constitutes the complete contract," etc., we would say, "This contract, when signed by both parties, constitutes the complete contract," etc. That sufficiently shows that the Company is not bound until its authorized officer signs. For the same reasons, we would strike the words "Accepted by," where provision is made for signature of the contract on behalf of the Company. Those words are appropriate only where the form is an order addressed to the seller by the proposed buyer.

A Useful Clause

An excellent model for contracts of this kind is to be found in the clause: "Owing to the impossibility in every instance of cutting to exact dimensions, the term 'specifications' shall be construed to mean a variation of not more than three (3) per cent. of any measurement." But we think that it can be improved. The clause, as it now stands, might be construed as meaning that, whenever possible, cutting must be to the exact dimensions specified, and it might be plausibly argued that in a particular instance it was possible to do so. Would not the clause be strengthened, from the Monument Man's standpoint, if changed to read something like this: "The Company will use all reasonable care to avoid any variation from the dimensions of the work above specified, but shall be deemed to have fully performed this contract, despite any variation of not more than three (3) per cent. from any dimension specified."

[Continued on next page]
SPECIAL DESIGNS
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Pencil sketches
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THE LEGAL DEPARTMENT . . .

Continued from Page 57]

The form provides for identifying the type of memorial by referring to "Design No. ———. As we have remarked in discussing other sales contract forms, care should be used to indicate the precise book or set of designs used, particularly where there is any room for misunderstanding on that point. Perhaps it would be useful to change the form to read: "——— Design No. ———, so that the first blank can be used to identify the particular set of designs to which reference is made by number.

And, as we have said before, we believe that whenever at all practicable, the contract should designate the cemetery lot and section numbers of the plot where the memorial is to be erected, and the place on the lot, to guard against any dispute or misunderstanding on those points. Only in this way can the Monument Man make a record that will put him in the clear should the installation be made on the spot. This form does not provide for such designation.

Interest Clause Defective

The form calls for the payment of "interest at 7% from the time the said work is completed until fully paid for," It should read, "interest at 7% per annum on deferred payments from and after the date the work is completed." The way it is now worded, the contract would be open to argument that 7% interest would be charged on the whole contract price remaining due when the work is completed no matter how long the bill runs and no matter how much might be paid by way of installments. Literally construed, if the payments were to drag for two or three years, only a single charge of 7% for the whole period would be collectible; and if payment were to be made within a year the contract might be held to be usurious as calling for the payment of more than 8% per annum, the maximum rate chargeable under the laws of Minnesota. The change we suggest would obviate any quibble on those points.

One clause of the form before us could be revised without affecting the Monument Man's rights. We suggest some such wording as this: "The Company assumes no liability or responsibility concerning the setting of foundations, markers or other work, to the extent that the performance of such work is done or controlled by the owner of the cemetery under its established rules."

We would omit this clause: "This contract becomes fully binding upon both parties after being properly signed by an officer if the ——— Monument Company, a corporation, and is not then subject to countermand." First, no clause on this point is required, because the Law says that a contract is binding on both parties when signed by both. Second, this clause says it is binding on both parties when signed by only one. Third, the point is covered by the last clause of the form, as changed to conform to our suggestion, "This contract, when signed by both parties, constitutes the complete contract," etc. Fourth, and most important, to say that the contract is not subject to countermand after being signed by the parties is not necessary, because no contract is cancellable without mutual consent after it has become effective, and because the form as now worded points out to the buyer that until the contract has been approved and signed at the home office he is free to back out of his bargain.

Title Reservation Angle

The clause reserving title to the work until payment, with right of removal seems to be valid under the Minnesota statutes,
but, as we have repeatedly remarked before, such clauses should
be relied upon ordinarily only as a means of inducing the
buyer to pay up rather than to let it be publicly known that
a memorial to his dead has been reclaimed because he did not
pay for it. Rarely, if ever, should it be attempted to retake
a memorial without first securing a court order permitting it,
unless the owner of the lot and the buyer of the memorial
agent.

Section 621.52, Minnesota Statutes, provides: "Any person,
who, not being the owner thereof, and without lawful authority,
shall willfully injure, disfigure, remove or destroy a gravestone,
monument, work of art, useful or ornamental improvement,
* * * or who shall injure or remove from any grave in a
cemetery any * * * memorials, or other tokens of affection, or
anything connected therewith, * * * shall be guilty of a
misdemeanor."

We do not read this statute as penalizing the removal of a
memorial under a title reservation clause where the buyer has
failed to pay the price when due. But whether the seller is
entitled to retake a memorial or not depends upon facts, and
facts usually constitute the chief bone of contention in a law­
suit. And should a jury conclude that the facts of a certain case
did not justify a removal, the Monument Man would be apt to
find himself on the defending end of a suit for damages, and,
also, perhaps, a prosecution of violating the statute.

The fact that there are few, if any cases, in which the effect
of grave desecration statutes on conditional sales contracts has
been decided by any appellate court, indicates quite clearly that
memorial contractors and dealers have wisely shied at exposing
themselves to controversies in court on that subject.

The form before us has a useful clause in this provision,
accompanying the title reservation clause: "And for that pur­
pose the superintendent or sexton of the cemetery where said
articles may be located, is hereby authorized and instructed to
permit said seller, its agents, employees or assigns, to enter
and remove said articles in accordance with the terms hereof."
But we would strengthen the clause by changing the first part
to read: "The owner of the cemetery where said articles shall
be located and its officers, agents and employees, are hereby
authorized and instructed by the undersigned purchaser to
permit," etc.

LICENSE TAX ORDINANCES

We are asked to cite court decisions bearing upon the
validity of an ordinance which imposes a $10 annual license
fee on itinerant sellers of goods and agents and salesmen who
take orders for goods, discussing the point specially with refer­
ence to the validity of the ordinance as applied to memorial
dealers having their established places of business in other cities
in the same state, but desiring to secure orders in the particular
city.

First, let us say that, because the validity of such ordinances
is apt to turn upon provisions of the statutes of the particular
state or upon what the appellate courts of the particular state
may have decided, a memorial dealer should rely upon the
advice of his local counsel as to the effect and validity of a
particular ordinance as to him. What follows is merely designed
to inform the reader as to the grounds upon which the validity
of an ordinance such as that above mentioned is ordinarily
decided by the courts.

The particular ordinance might be upheld on the theory
that, although in practical effect, it applies principally or wholly
[Continued on next page]
to solicitors and salesmen representing out-of-town establishments, it does not unjustly discriminate against such establishments. As worded, a local memorial dealer could not lawfully send his salesmen from house to house without paying the license fee and securing a license, any more than a nonresident competitor could. Even if the ordinance in practical effect specially hits out-of-town establishments, because local establishments do not use house-to-house solicitors, that probably would not make the ordinance void.

It has been frequently decided by the courts in different states that a city cannot build up a wall around itself for the purpose of preventing outsiders from competing with local dealers. But usually those decisions have been rendered in cases where, first, the ordinance on its face was directed against nonresidents only, and where, second, the license fee was fixed so high as to have the practical effect of barring outside competition. The ground upon which an ordinance such as that before us is usually declared to be valid was thus stated by the Iowa Supreme Court in the case of State v. Cater, 184 Iowa 667, 169 N. W. 43:

"The usual justification offered for the imposition of a license upon transient merchants is to insure proper contribution from such merchants for police protection and to protect local dealers against unfair competition by transient dealers who come and go so quickly as to escape their share of general taxation in the community, and it may be admitted that the reasons so advanced are sound and that reasonable license fees so exacted can well be upheld."

Summarizing what the courts of many states have decided, a standard legal treatise says: "No hard and fast rule or test can be established to determine the legality of a licensing act or ordinance which classifies the persons subject thereto according to their residence or nonresidence, but the question is simply one of degree. As a general rule an unreasonable and arbitrary discrimination based on residence is invalid, even where the discrimination operates only within the limits of a municipality, and numerous cases have held acts or ordinances unconstitutional as discriminatory ... where they confine the right to a license to residents of a state or city or tax the business or occupation of a nonresident manner or at a different rate from that of a resident, or attempt to distinguish between persons engaged in the same business merely on the basis of the location of their business houses.

"On the other hand, it has been held that residents and nonresidents may be placed in different classifications for licensing and taxation where the circumstances and conditions are different, and that a higher license tax may be imposed on the business of nonresidents where it is shown that residents are otherwise taxed directly or indirectly in ways in which the nonresident wholly escapes. The mere fact that license taxes are imposed on nonresidents does not make the taxes invalid if they apply alike to all in the same situation and there is no discrimination against the non-residents in favor of residents engaged in the same class of business or enjoying the same privileges." (53 Corpus Juris Secundum 547-548.)

CAN CEMETERY CONTROL MAUSOLEUM DETAILS?

A cemetery sold a plot with permission to construct a private mausoleum, subject to approval of the plans. Although
the cemetery admitted that it had no governing regulation, it refused to permit erection of 4’-6” marble statue on the roof, and suggested that the statue, which had been imported, be placed in the vestibule. We are not informed as to the ground upon which the cemetery disapproved the statue.

We are asked to cite court decision having a bearing upon the right of the mausoleum owner or the contractor to enjoin the cemetery from interfering with execution of the mausoleum plans, with the statue on the roof.

Based upon the court decisions mentioned below, it would seem that the cemetery must show just why and how the statue atop the roof will adversely affect the legitimate interests of the cemetery or of nearby plot owners. At the moment we can conceive no legitimate basis for the interference unless the statue is unsightly or will be so constructed as to be apt to fall from its “perch,” and injure some passerby or muss up an adjacent lot, or unless some similar, reasonable objection can be brought forth.

Much of the governing law of the case seems to lie in the opinions of the Illinois and Pennsylvania Supreme Courts summarized below.

In the case of Rosehill Cemetery Co. v. Hopkinson, 114 Ill. 209, 29 N. E. 685, the Illinois Supreme Court upheld an injunction against the cemetery’s interference with the construction of a mausoleum, under a rule reading: “No vault or tomb shall be constructed ... until the designs of the same, accompanying the specifications, and a diagram of location, shall have been ... approved by” the board of managers. No objection was made to the design, but permission was refused on the ground that the mausoleum would be so situated with reference to an entrance to the cemetery as to be unsightly. The court held that there was no good reason for withholding permission for construction of the structure as planned, declaring that the trustees were “bound to exercise their rights and privileges fairly and impartially,” and that the courts could control their action if they acted arbitrarily or transcended their powers to the injury of a lot owner.

A Pennsylvania Decision

A case very much like the Illinois one was decided by the Pennsylvania Supreme Court along the same lines. There, too, the dispute was over location of a mausoleum, rather than as to design. But what the court said about the necessity for a general rule governing all lot owners seems to fully apply to a situation where a cemetery has established no definite standard as to whether statues will be permitted atop mausoleums. (Pitcairn v. Homewood Cemetery Co., 229 Pa. 18, 77 Atl. 1105.)

The Pennsylvania court decided that because there was no clause in a lot deed or cemetery by-law giving the governing board of the cemetery control over the location of mausoleums, a lot owner could not be prevented from locating one on the side of a lot instead of in the center, as insisted upon by the cemetery officers. By the same token, where there is no deed clause or by-law declaring that statues shall be excluded from roof-tops, it would seem that the cemetery’s objection must be based upon something peculiarly and naturally objectionable about the particular statue. Said the Supreme Court: “The defendant contends ... that irrespective of any by-law or rule, there is a general discretion vested in the board to prohibit the erection of structures which, by design, character or location, will interfere with the symmetry and general plan of

[Continued on next page]
improvement and will injuriously affect adjoining properties. ... This proposition assumes that, according to the evidence, the proposed location ... will interfere with the general plan of improvement and will injuriously affect adjoining properties. We do not think that either of these assumptions has been clearly established by the evidence. ... But, where the proposition of the plaintiff involves the erection of a sepulchral structure, a right which is expressly granted, and the location of it upon one side of her lot, a right which has not been prohibited by corporation action, we are unable to see how the inherent discretionary powers of the board can be asserted against her proposition.”

The following statement by the Pennsylvania court seems to be very much in point: "Has the board power to take action upon such a subject, otherwise than by the adoption of a rule applicable to all lot holders similarly situated, in a regular session, and by having the same evidenced by a formal minute thereof? We do not think it has. To hold the contrary would be the substitution of uncertain, arbitrary action for certainty and uniformity.”

Of the plaintiff’s rights, the court declared: "It is her duty to bury the dead. It is her right to do so in any way that is most suitable to her and most consonant with her feelings and affections. She may exercise that right in her own way, so long as she does not offend against any valid rule or regulation of the defendant.”

For other cases presenting strong analogies, see the court decisions rendered under the following quoted text in a standard legal treatise: “Under a statute permitting a lot owner to erect a monument on his lot, a lot owner may erect a tomb or burial vault wholly or partly above the ground. ... The purchaser of a burial lot may not erect improper monuments or such as bear improper inscriptions.” (14 Corpus Juris Secundum, sections 32-33, pages 92-93.)

CEMETERY MEMORIAL RULES

"Do you know whether or not a copyright notice on a memorial is just cause for a cemetery to refuse to permit setting of the memorial?,” asks an eastern memorial contractor. “We are told that there is a court decision to the effect that setting cannot be refused on that ground.”

The legal editor of Monumental News-Review knows of no such court decision, but is of the opinion that no cemetery would be justified in refusing to permit setting of a memorial on the mere ground of inscription of an appropriate copyright notice; the memorial not in any other respect violating any rule existing when the lot was sold.
News From Our Advertisers

J. K. PIRIE ESTATE SCORES AGAIN IN THE 1950 CALENDAR

Preceding the holiday rush, the annual calendar for the J. K. Pirie Estate, Barre, Vermont, brought greetings from this well known quarry.

A typical Vermont scene is again the feature, this time entitled, "Honest Horse Power." A reproduction from a natural color photograph by Mack M. Derick, it pictures in brilliant colors a summer farm scene, the loading of hay onto a horse-drawn wagon.

The calendar legend reads, "Only a load of hay but what memories it can evoke! Fields of tall grass rippling in the breeze, the rhythmic 'swish' of a scythe that made the hands hard and strong; the clean smell of the new mown hay mingled with that of sweet clover; hay rides aloft, or with neighborhood boys and girls off to a picnic or country frolic."

This field from a farm in Glover, Vermont, is reminiscent of another field on "Mill Stone Hill" which in 1882 was covered by large stone boulders, and today that field is Pirie's Granite Quarry.

The legend continues, "Honest Horse Power—yes—and good horse sense created both the farm and the quarry and these characteristics are prevalent in Vermont today."

Fred F. Pirie, trustee of the J. K. Pirie Estate, in his usual cordial manner, extends an invitation to visit the state, and in particular, Barre, the home of Pirie's Select Barre Granite.

H. LADD SMITH RE-ELECTED SECRETARY OF THE NEW ENGLAND COUNCIL

H. Ladd Smith, research director for the Vermont Marble Company of Proctor, Vermont, was re-elected secretary of the New England Council at a meeting held November 17th in Boston.

James C. Richdale, New England manager of the Esso Standard Oil Company, was re-elected president.

MR. AND MRS. W. J. BECK RETURN ON THE "QUEEN ELIZABETH"

In the early fall, Mr. and Mrs. Wendelin J. Beck, Barre, Vermont, sailed on the "Queen Elizabeth" for a trip abroad, returning on the same ship late in November.

Mr. and Mrs. Beck toured many countries including France, Italy and Switzerland. While in Germany, they spent a month at Bamberg, where they visited their daughter, Barbara, and her husband, Capt. David Graham, who has been stationed in Germany for some time.

Mr. Beck is vice-president and treasurer of the granite manufacturing firm of Beck & Beck, Inc., of Barre, Vermont.

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INTERNATIONAL BRONZE TABLET CO., INC.
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News From Our Advertisers

RILEY C. BOWERS ELECTED PRESIDENT VERMONT THORPE CAMP FOR CRIPPLED CHILDREN

The board of directors of the Vermont Thorpe Camp for Crippled Children met in Brandon, Vt., November 22nd, for the purpose of electing a president to succeed the late John E. Weeks of Middlebury.

Riley C. Bowers, president of the R. C. Bowers Granite Company, Montpelier, Vt., was elected to become the new president. He has been a trustee of the organization for a number of years and will continue in that capacity also.

MELVIN FRIBERG IN AUTOMOBILE ACCIDENT

A three-car crash on November 10, 1949, resulted in injuries to five persons among them Melvin Friberg of Anderson-Friberg Company, Inc., Barre, Vermont, and his wife, Mrs. Merilyn Friberg.

Despite the fact that two of the three cars involved met head-on and were so heavily damaged that the police described them as “almost total wrecks,” all five occupants of the three cars were able to leave the Granville, N. Y. hospital after receiving emergency treatment.

They were on their way from New York to Barre and were passing a herd of cows when a car came over a rise and collided nearly head-on with the Friberg car.

MONUMENTAL NEWS-REVIEW
ANOTHER MORMON MONUMENT BEING BUILT IN BARRE GRANITE

The Mormon Church in specifying material for their memorials has on several occasions placed the order with Barre, Vermont, firms. At South Royalton, Vt., there is a memorial of large proportions, dedicated to the memory of Joseph Smith.

At Whitingham, Vt., where Brigham Young, a Mormon leader was born in 1801, a Barre granite monument will be erected next summer to his memory.

The memorial is reported to be now under construction in the shops of Jones Brothers Company, Inc., of Barre, and is to be dedicated June 1, 1950, the 149th anniversary of his birth.

The memorial is being financed by the 300 grandchildren of Brigham Young and matched by the Mormon Church, according to H. J. Morris Jones, an executive of Jones Brothers Company.

PIRIE’S SELECT BARRE GRANITE DONATED FOR GIRL SCOUT HOME

Fred F. Pirie, general manager of the J. K. Pirie Estate, Barre, Vermont, is reported to have donated a granite stone cut in the outline of the State of Vermont to the Girl Scout Building Committee of Hialeah, Fla.

This polished granite stone will have the word “Vermont” carved on it and will fit with stones from other states into the exceptionally large chimney of the Girl Scout Home in Hialeah.

NEW GRANITE MEMORIAL REPLACES OLD TABLET AT GRAVE OF JUSTIN MORGAN

At the Sanguinetti Granite Company plant in Williamstown, Vt., a new memorial is reported to have been completed to replace the old worn tablet marking the grave of Justin Morgan.

It was Mr. Morgan who brought the famed Morgan horse to Vermont.

The order for the monument was placed by H. H. Goodill of Randolph, Vermont, who is to have charge of the erection at the Morgan grave. The new memorial was cut from Vermont pink granite quarried at Brantree.

The stone bears a simple inscription: “Justin Morgan—1747-1798.” Then beneath the name and dates is the following: “This man brought to Vermont the colt from which all Morgan horses are descended.”
In design, in craftsmanship and in performance, Cross Brothers memorials are truly PARAMOUNT.

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Obituary Record

EMMETT STEVENSON

Emmett A. Stevenson, monument designer of Union, N. J., died November 14, 1949, at the Alexian Brothers Hospital in Elizabeth, N. J., after a brief illness.

Mr. Stevenson was 73 years of age at the time of his death. He is survived by a son, Dyer Stevenson of Elizabeth, a sister and a brother.

MARBLE COMPANY OBJECTS TO 50 PER CENT DUTY ON SLABS FROM ITALY

The U. S. Customs Court convened in Buffalo recently to hear protests against duties assessed by customs inspectors.

The DeSpirt Mosaic & Marble Company, 1085 East Delavan Avenue, objects to a 50 per cent duty levied against Roman travertine marble slabs which it imports from Italy.

Attilo F. DeSpirt, company president, testified before Judge Irvin C. Mollison that he considered the slabs an unfinished product. He explained that to facilitate handling huge blocks, weighing many tons, are cut into slabs seven-eighths of an inch thick.

"We dispute that this one operation should classify the slabs as hewn, dressed or manufactured," declared Attorney Joseph Schwartz of New York City, representing customs brokers who arranged the shipment.

He argued that it is properly classified as, "unmanufactured or not hewn, dressed or polished." The duty, he maintained, should be 25 cents per cubic foot, which would be considerably less than the 50 per cent duty collected.

No decisions will be handed down here, Judge Mollison submitting a report to the Customs Court in New York City.

WYRICK-PETERSON WEDDING DURING THE THANKSGIVING SEASON

The nationally known specialist in cemetery planning, Ray Floyd Wyrick of Des Moines, Iowa, and Mrs. Helen Grove Peterson were married at the home of the bride’s parents, Mr. and Mrs. Dana Z. Grove in Marlow, Ala., on November 29, 1949.

Before her marriage, Mrs. Wyrick had won an enviable place in the business world, and is now one of the nineteen women executives in this country who superintend and manage large cemeteries, having been associated with Pine Crest in Mobile and Greenwood in Montgomery.

The couple enjoyed a Caribbean cruise for their honeymoon.

Messerly Cleanest Cleaner

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Don’t Fail to Read “The Legal Page” by A. L. H. Street Page 20

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Only one Lift Jack required for ONE or MORE Platforms— Can be turned in a SMALL Space.

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GREETINGS OF THE SEASON FROM

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IMPORTED GERMAN STONE CEMENT—Repairs, Marble, Granite, 1 Kilo can $5.00, F.O.B. Medford, also extra liquid or powder. Chester H. Moulton, Medford, Massachusetts. Prices subject to change without notice.

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FOR SALE
FOR SALE BY OWNER: Stone cutting plant located on U. S. Highway 215 in Columbus, South Carolina. In continuous operation since 1930. Large lot, railroad siding, stone office building, hoist, etc. Contact N. E. Brodrick, 3804 Divine Street, Columbus, S. C.

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TEN TON BOOM DERRICK complete with hoist, ropes and all necessary gear. Good condition. Modern Granite Co., Barre, Vt.

OLD ESTABLISHED PROFITABLE RETAIL MONUMENT BUSINESS in Southern Minnesota. Surrounded by best farming country in U.S.A., located in county seat, center of town. All good new saleable STOCK. Modern machinery, convenient working conditions all year round. Sell all stock in building. Well Health only reason for selling. Can furnish living quarters. Will lease or sell building. SPLENDID OPPORTUNITY FOR AMBITIOUS PARTY. Terms accepted. Write “Box 640” care of Monumental News-Review.

HELP WANTED
Wanted ALL AROUND WORKMAN TO ACT AS SHOP FOREMAN. Good pay, steady work. Use good salesman. Transportation furnished. Salary and bonus. Alva Monument Works, Alva, Oklahoma.

MACHINERY FOR SALE
We have several second hand surfacing machines at attractive prices. Address BICKNELL MFG. CO., Rockland, Maine.

SALESMEN WANTED
WHOLESALE SALESMEN WANTED. Commission basis. Colored granite. Granite City Granite Company, St. Cloud, Minn.


SALESMAN WANTED TO REPRESENT WELL-KNOWN BARRE MANUFACTURER in New York State (excluding New York City), Pennsylvania and Eastern Ohio. Experienced salesman only. Write Monumental News Review c/o Box 636.

WHOLESALE SALESMAN—SEVERAL TERRITORIES STILL OPEN IN SOUTH AND SOUTHWEST. Quarriers and manufacturers. Minnesota Granite Industries, Delano, Minnesota.

EXPERIENCED SALESMAN FOR LONG ESTABLISHED BARRE MANUFACTURER for Michigan, Northern Indiana and Western Ohio. Write Monumental News-Review c/o Box 636.

WHOLESALE SALESMAN wanted. Commission basis. Well-known Barre manufacturer. For particulars write Box 625, c/o Monumental News-Review.

Salesman to represent Barre Granite Manufacturers. All inquiries confidential. Write Box 388, Barre, Vt.

LONG ESTABLISHED WELL-KNOWN BARRE MANUFACTURER wants experienced salesman as representative in Texas. Write Monumental News-Review c/o Box 636.

SALESMAN WANTED to represent OLD ESTABLISHED SOUTHERN MANUFACTURER of dark blue and pink granites. Box 593, Elberton, Georgia.

SALESMAN, for both city and country work. Earnings about six hundred a month. Not over 25 years old. Robbins Monument Company, 2110 Washington Avenue, Houston, Texas.

REPRESENTATIVE OR SALESMAN for established Elberton wholesale manufacturer of dark blue, grey, Salisbury pink and Hedquist pink granites. Some exclusive territories now available. Box 714, Elberton, Ga.

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HARRY R. NASH : Managing Director

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Not So Editorial

The above photo was received recently from Harry Schwartz, popular president of the Monument Builders of America, Inc. Mr. Schwartz had this photo taken of his display at the Warren County Fair, Lebanon, Ohio, in September of this year. Here, indeed, is a fine example of what an alert monument man can do at such public affairs without too great an expense. Mr. Schwartz is to be highly commended for this attractive exhibit and we thank him for forwarding the picture to us.

TOJO WRITES OWN EPITAPH

From a U.P. Tokyo, Japan, release, former Premier Hideki Tojo, on trial with other Japanese leaders for war crimes, has already chosen the name on his tombstone—"Eishoin Shakuji Komyoro Koji—by Buddha's grace, all sins committed while living are absoved." The Kyodo News Agency said Tojo's cousin, Tetsuo Tokunaga, a Buddhist priest, had supplied the name after Tojo was converted from Shintoism to Buddhism.

"KASTRUP THE GREAT"

Our fan mail bulges. Last month it read, "I used to like NSE very much. Kastrup sure is great." Well, frankly, there's nothing we'd like better than having Uncle Carl take this over, but he refuses to lose his amateur standing.

EARL CARROLL'S WILL BEQUESTS $50,000 FOR MEMORIAL

In June last year the late Earl Carroll, theatrical producer, was killed in a plane accident, leaving an estate of $1,300,000. When his will was filed for probate in Los Angeles, Calif., it was found to contain a $50,000 bequest for a memorial.

Mr. Carroll asked that a bas-relief of chorus girls be carved on a marble wall which would include a niche for his remains. Even in death, the will stated, he wanted to be surrounded by the most beautiful girls in the world. Burial was in Forest Lawn Cemetery, Los Angeles.
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for the Confidence
you continued to place in us
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the Dawson-Macdonald family

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