Monumental News-Review
Combining Monumental News, Granite Marble & Bronze, The Monument and Cemetery Review
"DEDICATED TO THE MEMORY OF THE MEN AND WOMEN, WHO SO VALIANTLY SERVED IN THE DEFENSE OF THEIR COUNTRY"

Once again an American community has fittingly honored their war veterans and war dead. This fine memorial was erected in Woonsocket, R. I., by the Caron Granite Co., of Pawtucket, R. I., and was manufactured by the Louis Z. Hotte Granite Co., in Barre, Vt. Once again Wetmore & Morse Certified Select Barre Granite was specified for its beauty and permanence.
WAR MEMORIALS

a Challenge to the Industry

From Monumental News-Review, October 1945 Issue: "For generations to come the Public's regard for the family monument will be determined in no small measure by our own attitude and practices in handling the War Memorial Problem of World War II; it is our most vital and most immediate problem. It is a challenge we all must accept, Quarrier, Manufacturer, Designer, and Dealer alike. It is an Industry MUST!"

We believed in this statement in 1945 and we believe in it now. It would have been easier and certainly more profitable financially to have said no or to have quoted exorbitant prices, particularly in 1946, 1947, 1948 and early 1949. But we didn't, and now we take what we feel is justifiable pride in the knowledge that we helped meet the challenge. Yes, we feel amply rewarded by the good will created by the many war memorials designed and produced in our plant.

Manufactured of Pirie's Select Barre Granite, the Elmira N. Y. War Memorial, sponsored by Harry B. Bentley Post No. 443, was dedicated November 11, 1949 in the presence of many thousands of citizens. It was erected by the pioneer firm of memorialists A. D. Jaynes & Son, whose members, father Asa and son Donald appear to the left.

LAWSON GRANITE COMPANY, Inc.
Albera Gherardi, Proprietor
BARRE, VERMONT
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.

NEW MILWAUKEE, WIS., FIRM

Monumental News-Review:

On November 28, 1949, I opened my new office and display room at 2109 E. Capitol Drive, Milwaukee, Wis.

After spending most of my 35 years in the monument business working for others, I decided it was about time that I did something for myself.

I started in the business in August 1914, with my grandfather, Edward Boyle, of the Lohr & Boyle Co. After my grandfather's death in 1915, I took over Mrs. Lohr's interest in the business and with an uncle and aunt we incorporated under the firm name of Boyle Granite Co., of which I was the secretary-treasurer. In March of 1918 we sold our stock and equipment to the Stotzer Granite Co., and I started to work for the Stotzers and continued with them until November 1, 1946, when I joined the Architectural Carving Co., in the capacity of a salesman. On July 15, 1949, I left the Architectural Co. to start organizing my own business. It was difficult to find a suitable location, but I now have the only monument concern on the entire East Side of Milwaukee and its North Shore suburbs.

FRANK J. Mc DONOUGH
McDonough Granite Company, Milwaukee, Wis.

"... $600,000 OF THE PEOPLE'S MONEY ..."

Monumental News-Review, Inc.:

We recently received the following news item from one of our customers who suggested we send same along to you:

"The Memorial Park that has been operating in Somerset, Pa., since 1938 is now in receivership and the promoters have taken something over $600,000 of the people's money in Somerset County."

Chiodi Granite Co. Barre, Vermont

ASSOCIATE EDITOR OF "THE AMERICAN CEMETERY" MOVES TO TAMPA, FLA.

Monumental News-Review, Inc.:

Sorry I could not make the conventions this year, but after my illness in Boston last year, thought it best to stay put. Have sold my home in Oldsmar and bought a new modern, 6 room and 2 bath home in Tampa. Rooms are small but am getting kind of used to them. Please change my address from Oldsmar. Thanks.

EDITH PRETTYMAN
3704 Cleveland St.
Tampa, Fla.
AT LAST!
The Sales Aid
So Long Awaited!

"A Matter of Record" ... Contact
our representative in your area ... or write directly to us in Barre for further information.

AFTER LONG STUDY we have brought forth an attractive three-color folder that will be an extremely effective aid in contacting your prospects by direct mail. "A Matter of Record" sensibly explains the place of the traditional cemetery memorial in our life today;—the "Memorial Ideal" is prominently displayed;—your firm name will be imprinted appropriately. Elsewhere in the folder are shown several monument and marker designs of varying types. Here, indeed, is the sales assistance you've been waiting for!

BECK & BECK INC. of BARRE
MANUFACTURERS OF QUALITY MEMORIALS SINCE 1896
REPRESENTATIVES:

BERNARD CUTTING,
Paw Paw,
Michigan

G. F. GRASSEL,
1946 Hewitt Ave.,
Cincinnati, Ohio

COLUMBUS DI BONA,
P. O. Box 322,
Quincy, Mass.

COLUMBUS DI BONA,
P. O. Box 322,
Quincy, Mass.

BERNARD CUTTING,
Paw Paw,
Michigan

CHARLEY CARROLL,
560 Walnut Street,
N. Charleroi, Pa.

CHARLES H. GALL,
127 N. Dearborn St.
Chicago, Ill.

EDWIN P. DAVIS,
52 Knollwood Ave.,
Madison, N. J.

REPRESENTATIVES:

BERNARD CUTTING,
Paw Paw,
Michigan

CHARLEY CARROLL,
560 Walnut Street,
N. Charleroi, Pa.

U. G. DORAN,
Box 92,
Dallas, Texas

ROBERT HALENE BECK,
1423 Milwaukee Ave.,
Janesville, Wisc.
To Our Many Friends
Throughout the Industry:

We are indeed happy to announce the completion of our new plant and the beginning of production on a full-time and full-scale basis.

Our new facilities, which replace the former Marr & Gordon plant which was destroyed by a disastrous fire on February 18, 1946, have been carefully planned and equipped in the most efficient and modern manner possible.

Our newly housed and repaired gang saw is one of the largest in the country and all of our machinery is new and of the latest type.

We invite your inquiries on memorials, large and small, and we are again building the fine mausoleums that are so well known throughout the land.

Yours very truly,

James B. Stewart
President

Robert J. Stewart
Secretary-Treasurer

January 3, 1950.
Each grain of this popular silicon carbide abrasive is a solid, chunky, angular grain which presents many sharp cutting points to the surface of the stone. There are no weak "scalers" or "slivers" to loaf or to break down rapidly. Every grain of CRYSTOLON abrasive is uniform in size—every grain works! That's why CRYSTOLON abrasive in the coarse grit sizes is popular in stone sheds everywhere for removing the marks left by "ironing out." And that's why this Norton abrasive is used in great quantities in the finer grit sizes for closing the surface of the stone in preparation for the final buffing operations performed with #600 ALUNDUM Buffing Flour followed by tin oxide.

If you're not already taking advantage of fast-cutting, long-lasting CRYSTOLON and ALUNDUM abrasives for your surfacing operations, why not contact your Norton abrasive engineer or distributor soon and arrange to test these Norton abrasives?

NORTON COMPANY

Making better products to make other products better

Worcester 6, Mass.
When you make your mental summary of 1949 ... you may remember it best as the year of transition — the year which rounded out the changeover from a post-war to a peacetime economy. During this past year The Georgia Marble Company has helped its dealers over the transitional road with a Sales Promotion Service geared to the changing times. And what of the year ahead? This we know: the earth will turn, the sun will rise and set, life will go on. Business will be had — and it will be had by those industrious men who sell meritorious products backed by aggressive promotion. To its outstanding dealer organization, the producers of Georgia Crystalline Marble pledge their active support to meet whatever conditions the coming year may bring.

GEORGIA MARBLE
REG. U. S. PAT. OFF.

The Marble with the Sparkling Crystal

Produced by
THE GEORGIA MARBLE COMPANY of Tate, Georgia
THE IDEAL GRANITE FOR A PERFECT POLISH.

DIGNIFIED BEAUTY OF COLOR AND GRAIN.

QUALITY UNMATCHED - EVERLASTING.

MICA FREE FOR UNMARRED PERMANENCE.

A HALF CENTURY OF SERVICE TO MANY THOUSANDS OF SATISFIED CUSTOMERS.

YOUR BEST BET FOR REPEATED PROFITS.

Peerless
QUINCY GRANITE

THE FINEST MATERIAL FOR POLISHED MEMORIALS THAT IS POSSIBLE TO OBTAIN SHORT OF ACTUAL GEMS!

BEAUTY - CHARACTER - DIGNITY - EVERLASTING

"IT'S A NATURAL"

J. S. SWINGLE
INCORPORATED
QUARRIERS
QUINCY, MASS.

FABRICATED IN QUINCY BY

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

PEERLESS GRANITE COMPANY
L. VOLPE & SONS, INC.
NATIONAL GRANITE & POLISHING CO.
PREMIER GRANITE & POLISHING CO.

ANTONIO RUSCITTO & SONS, INC.
E. SETTIMELLI & SONS, INC.
GOLBERANSON & CO., INC.
WEST QUINCY GRANITE & POLISHING CO.
Actual Full Size Photo of the "White Rosary" on the Cross . . . Imbedded in Granite for Generations to Come!
"DALLETT"

A World-Famous Name in
Pneumatic Stoneworking Tools
and Accessories

SINCE the year 1883 the name DALLETT has been associated with the manufacture of Pneumatic Tools. The principle of employing air under compression for power tools was quite new in that period. Experimentation was the order of the day as to the proper design for a tool that would incorporate power and durability and yet be light enough for all practical operations.

Year-by-year Dallett has kept well in the advance both as to design and refinement of these new time and labor-saving devices. Dallett has pioneered many new applications for Pneumatic Tools and Accessories. Year-by-year the use of Dallett Tools has increased.

SIXTY-SIX Years of continuous manufacture of Pneumatic Products has established recognition for Dallett’s precision quality throughout the world—wherever pneumatic tools and equipment are used. Dallett has specialized in a line of tools exclusively for the Allied Stone Trades—tools for every practical operation in the processing of granite, marble or stone—that are the first choice of stone craftsmen everywhere.

Send for Dallett Bulletin No. 550
In the Spirit of COLONIAL TRADITION

Schoharie Remembers

The Old Stone Fort in Schoharie, N. Y., of Revolutionary War Fame is now a museum visited each year by thousands of Americans. Less than fifty miles southwest of Albany off Route 7, this beautiful valley has nurtured many generations of fine citizens. For them there is a just pride in Tradition. And Monuments are an important part of that Tradition. In this illustration World War II Memorial is seen in the center.

In the other view of The Old Stone Fort below are seen among other public memorials, the World War I and Spanish American War Memorials and the spire monument to David Williams, Revolutionary War hero who captured Major Andres, the famous spy who collaborated with Benedict Arnold. The honored of more than fifteen generations are commemorated in burial grounds either side of the Museum. The new cemetery is across the road.

The Schoharie Cenotaph, designed and manufactured in our plant for J. B. Warner of Franklin, N. Y., features a relief map representation of the two major theaters of operation in World War II. The design was the unanimous choice of the Memorial Committee. The monument itself met with enthusiastic appreciation of the Committee. It was dedicated last Fourth of July with more than seven thousand people in attendance.

JOHNSON & GUSTAFSON
BARRE, MANUFACTURERS OF SUPERKRAFT MEMORIALS VERMONT

Representatives

<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mr. John W. Gauld</td>
<td>Bolster Ave.</td>
</tr>
<tr>
<td>Mr. Joseph C. Frantesl</td>
<td>1104 Hague Ave.</td>
</tr>
<tr>
<td>Mr. John J. Luckemeyer</td>
<td>804 North Logan St.</td>
</tr>
<tr>
<td>Mr. Clement McMahon</td>
<td>Box 43</td>
</tr>
<tr>
<td>Robert Haslam</td>
<td>6221 Southwood</td>
</tr>
<tr>
<td>Mr. John L. Marsh</td>
<td>2205 E. Menlo Blvd.</td>
</tr>
</tbody>
</table>
You get double protection when you order a Barre Guild monument. Not only does the monument undergo the inspection of the manufacturer, but it must also be examined by a qualified inspector of the Barre Guild. Only after the Guild inspector has visited the plant and approved the quality of material and workmanship can the monument be shipped from the Barre district.
Bronze door by Sheidow Bronze Co., Brooklyn, N. Y.

The Bradford Shinkle Mausoleum was recently erected in St. Louis, Mo., by well-known J. H. McCarthy Monument Co., of that city. The material for this imposing structure is Smith-Barre Granite.

We are pleased to announce that we are once again in a position to accept your mausoleum inquiries and orders for the first time in several years of war and post-war shortages.

COMOLLI & COMPANY, Inc.
BARRE, VERMONT
LETTERS TO THE EDITOR Continued

"DRIVE CAREFULLY ..."
Monumental News-Review, Inc.: Enclosed find clipping from the December 15th issue of the Boston Traveler. I thought this would make an interesting news item.
Sincerely yours,
Dawson-Macdonald Co.
CHARLES R. DAWSON
President
Boston, Mass.

TOMBSTONE COMPANY WISHES ALL LONG LIFE
Atlanta (UP)—The Roberts Marble Co., a tombstone firm, has posted a sign on its office building here, visible to motorists approaching a dangerous corner. It reads: "Drive carefully, we can wait."

VOLUSIA MONUMENT CO. NEW FLORIDA FIRM
Monumental News-Review, Inc.: Up to July 1st of this year I was associated with the Meier Granite Company of Chicago. At that time I purchased this company which was then known as Wilson Memorials. I have since changed the name to Volusia Monument Company.
While with the Meier Granite Company, I always enjoyed reading your journal, and since being here in Florida, I miss it very much. In fact, I think everybody in the monument business should subscribe to it. Therefore, accept my subscription beginning with your next issue.
Yours very truly,
Volusia Monument Co.
MICHAEL J. BALDAUFF
Deland, Florida

NEW OHIO FIRM
Monumental News-Review: Please enter my name on your mailing list for a year's subscription to this magazine. This company is just organized for business: a new showroom will be opened soon at 1340 Hickory St.
Yours very truly
WALTER E. DUNDARE
1340 Hickory St., Fremont, Ohio

"... ATTRACTIVE HOLIDAY ISSUE ..."
Monumental News-Review:
First, permit me to compliment you on the very attractive Holiday Issue of 1949 that reached me this morning. It is attractive not only on the outside but throughout as well. I don't believe that there is another trade industry in the Nation that has as excellent a trade press as we have in the Monumental News-Review.
The editorial on pages 26 and 27, "How to Close Sales" is exceedingly interesting and timely.
With heartiest greetings to all the Whitakers.
Cordially,
Kenosha Monument Co.
FABIAN MONFILS
5807 Thirteenth Avenue, Kenosha, Wisconsin
Don't Wait Until the Last Minute!

. . . and that applies to ordering your Memorial Day stock, too. Don't wait too long!

*We suggest that you send us your orders NOW!!*

*Our plant is equipped to furnish perfect craftsmanship on Select Barre Granite; and every job, large or small, is given careful attention.*

*Please feel free to write us for prices at any time.*

**BRUSA BROTHERS**

Manufacturers of Barre Granite Memorials

Barre Vermont
Your 1949 Individual Income Tax Return
By Harold J. Ashe, Tax Counselor

There is a widespread belief that the filing of joint income tax returns by married taxpayers will inevitably result in substantial tax savings because of the "split-income" provision of the 1948 income tax law. This needs qualifying. Unless both the advantages and disadvantages of joint returns and separate returns are thoroughly understood, many taxpayers may pay far larger tax assessments in 1949 than they should.

After several years experience in filing income tax returns, most taxpayers are now familiar with the purely mechanical work of setting forth all business expenses against gross receipts to determine their net income from business.

However, many continue to file their income tax returns without respect to the alternatives afforded them for effecting possible tax savings. For this reason this article will discuss these alternatives to the exclusion of other aspects of making an income tax return.

These alternatives are:
1. Joint return versus separate return for married taxpayers;
2. Short form or standard deduction versus long form and reported personal deductions.

In discussing these alternatives which are presented to the taxpayer each year, it should be emphasized that each year's income tax return stands by itself, and is set apart from previous returns. If the taxpayer elected a joint return in 1948 it does not follow that, under changed circumstances in 1949, a joint return will also be wise. And, because it proved advantageous in the 1948 return to take a standard deduction, it does not necessarily follow that a standard deduction will result in a tax saving on the 1949 return. Past practice is no guide in determining the alternative to elect in a current return. This can be made only on the basis of the facts surrounding the current return being made.

Whether a husband and wife will benefit tax-wise or not from filing a joint income tax return depends upon many factors. Briefly, here are the distinguishing characteristics of separate and joint returns of husband and wife.

Joint Returns
Such returns combine all income of both spouses, and constitute a return for both, reflecting their entire income. The joint return must be headed by the name in full of each spouse, and be signed by both. The tax form provides for splitting of combined income. This total income is split in two equal parts, and the tax is computed on half of the combined income, then multiplied by two to give the total tax liability.

This permits each spouse to get a lower tax rate on his or her half of the total income than if it were not split. Thus, a combined income in a joint return of, say, $8,000 (after all deductions and exemptions) would be divided by two to compute the tax. The top $2,000 of each half of this income would be in the 22 per cent bracket (less 1948 reduction). Un-split, if entirely the earnings of one spouse, the top $2,000 of the $8,000 would be in the 30 per cent bracket (less 1948 reduction).

Separate Returns
These returns show the respective income of each spouse, and only the income of one spouse. Thus, the husband might have an income of $7,000 from business, while the wife might... [Continued on Page 43]
ONE OF THE BASIC IMPULSES in human nature is the recognition of, and recompense for, excellence, in whatever form or field it may be found.

A notable case in point is the rapid rise and wide acceptance of Elberton Granite as a superlative memorial stone.

Possessing the charm of enduring beauty in texture and color and resistance to exposure of extremes in temperature, it is, indeed, a matchless substance in the hands of craftsmen who create art in stone.

As time marches on... it becomes increasingly apparent that memorial dealers find it easier — much easier to sell markers, memorials or mausoleums if sculptured in Elberton Granite.

Inquiries may be addressed to the Association or to individual members.

THE ELBERTON GRANITE ASSOCIATION, ELBERTON, GA.
SUNDAY OPENING IN CANADA UPHELD

By Roy Carmichael,
4330 Wilson Ave., Montreal 28, Canada

Montreal, Oct. 29 (UTPS)—In a judgment which stated that it was a long-established custom in this province for dealers in monuments for cemeteries to be open on Sunday for the purpose of giving information concerning their products, Recorder E. J. McManamy dismissed an action instituted against Roland Boucher, 6752 Sherbrooke Street East, for failure to observe the Lord’s Day Act.

Recorder McManamy cited jurisprudence from other cases falling under the act.

"A study of jurisprudence leads to the conclusion that each act has its own separate field of activity. It clearly was not the intention of the legislatures that there should be parallel Sunday acts, each one containing prohibitions as to what could be done on Sunday and each one competing with the other in the prohibition of Sunday activities," Recorder McManamy stated.

"Obviously the Lord’s Day Act was intended to be a general act respecting the observance of Sunday throughout Canada," he declared.

"However, the Federal authority recognized the existence of different customs, habits and traditions in the various provinces of Canada."

He said that in order to protect these customs and traditions, it was the scope of the provincial Sunday observance acts to declare what is not prohibited on Sunday and thus create exemptions and exceptions to the Federal Lord’s Day Act.

From evidence heard at the trial, Recorder McManamy concluded, it would appear that it is a long-established practice and custom for merchants dealing in monuments to keep open on Sunday to give information concerning their products.

"Thus I find that the accused is entitled, under the Quebec Sunday Observance Act, to enjoy the liberties recognized as customs in this province," the recorder said in dismissing the case against Boucher.

NORMANDEAU MEMORIALS FEATURED IN ROTogrAVURE SECTION

Normandeau Memorials of W. Springfield, Mass., recently was featured in a full page in the Rotogravure Section of the Sunday Springfield Republican. Although the pictorial article contained several technical mistakes, it was nevertheless a credit to the principles of the "Memorial Ideal." Although the emphasis was on the machine side of the industry, one photo does show proprietor Marcel Normandeau in a creative mood, designing a family memorial in his studio.

ADLER'S MONUMENT AND GRANITE WORKS, INC., HOLD OPEN HOUSE

Invitations were issued by Harold Adler of Adler’s Monument and Granite Works, Inc., to attend the initial opening and inspection of their renovated showroom and sales office at 148 East 57th Street, New York City on Friday, December 23, 1949.

This progressive firm also has a Brooklyn display at 790 Jamaica Avenue, opposite Salem Fields Cemetery, and another at Queens, 58-02 54th Avenue, opposite Mt. Zion Cemetery.
"The whole family is well pleased . . ."

We are well pleased that Mr. W. A. Benscoter, proprietor of Benscoter Monument Co. of Berwick, Pennsylvania, after years of thoughtful planning, called upon us to manufacture his beautiful and imposing family memorial. The fact that a dealer as prominent as Mr. Benscoter chose us for this important assignment is an endorsement of our skill that means more than anything that we might say.

*An excerpt from a letter from Mr. Benscoter.

**USLE & PEROJO GRANITE CO.**

Barre, Vt.

"Supreme Quality Memorials"
NEWS of the STATE and DISTRICT CONVENTIONS

ARKANSAS MONUMENT BUILDERS MEET AT LITTLE ROCK

A social affair held in the Marion Hotel, Little Rock, Ark., was the opening event of mid-winter convention of the Monument Builders of Arkansas on December 1, 1949.

Business sessions opened the following day with George Wyatt, Wyatt Monument Co., Little Rock, Ark., president, calling the meeting to order.

Harry C. Schwartz, Harry C. Schwartz Memorials, Lebanon, Ohio, president of the Monument Builders of America, Inc., spoke for Alex Park, executive vice-president and secretary of the national association, as he had been recalled to Chicago, due to the serious illness of Mrs. Park.

Mr. Schwartz outlined the Sales Training Program inaugurated at the national convention last August with the result that the Arkansas dealers decided to put on the program for their members as soon as possible. He told of the research program within the industry and of the survey of markets with the idea of getting the producers together on a publicity program.

Mr. Schwartz also presented the advantages of membership in the national association of the Monument Builders of America, as for instance the assistance in securing refunds on freight bills without extra charges, legal advice, etc.

Robert Phillips, representing the American Monument Association, Buffalo, N. Y., was the next speaker introduced by President Wyatt. His emphasis was on the fact that memorial park cemeteries had caused the monument dealers of America to lose $20,000,000 in 1949, all in pre-need sales. He presented examples. In Syracuse, N. Y., he said that dealers lost $57,000 each to the no-monument or memorial park cemeteries.

Mr. Phillips told the group that monument dealers and builders as well as wholesalers, quarrymen and producers need to advertise to present their story to the public in order to meet this competition.


At the election of officers Lee Ellis, Little Rock Monument Co., Little Rock, Ark., was elected president; R. P. Ferguson, Ferguson Monument Works, Morrilton, Ark., vice-president; Bert Mitchell, E. L. Mitchell & Son, Little Rock, secretary-treasurer. Cleve Cotner, Gifford Marble & Granite Works, Ft. Smith, was elected state delegate to the national convention of the Monument Builders of America for 1950. His partner, John Harper, was elected as alternate. In this motion, it was especially requested that the delegate attending the national convention make a report at the next state meeting after his return.

It was voted to have a state meeting at Jonesboro, Ark., around Mr. Norman's barbeque pit sometime in March.


Salesmen and wholesalers were present as follows: J. S. Allen, Allen Monument Works, Inc., North Little Rock, Ark., Hall I. Padgett, Dallas, Texas; Robert Phillips, American Monument Association, Buffalo, N. Y.; Cecil Oglesby and son Jamie, Dallas, Texas; Harry C. Schwartz, Harry C. Schwartz Memorials, Lebanon, Ohio, president of the Monument Builders of America, Inc.; H. D. Satterfield and A. N. Satterfield, Russellville, Ark.; Mr. and Mrs. Gip Walsh, Harrison, Ark.; Andy Mathis, Tulsa, Okla.

MONUMENT BUILDERS OF KANSAS AND OKLAHOMA

The annual convention of the Monument Builders of Kansas and Oklahoma was held at the Allis Hotel, Wichita, Kansas, December 9-10, 1949. Despite inclement weather there were 28 present when President Geo. L. Laingor, Laingor Monument Co., Oklahoma City, Okla., called the meeting to order.

The secretary, Earl S. Williams, Earl S. Williams Monuments, Independence, Kansas, read the minutes of the last meeting which were approved as read.

Edison Shive, Clay Center, Kansas, chairman of the membership committee, reported thirteen new members added in 1949. He made the suggestion that "Everyone solicit his neighbor. Bring him to the convention by force if that is necessary. This will get more members."

V. B. Curl, Concordia Monument & Vault Co., Concordia, Kansas, reported on the M.B.A. convention held in Chicago last summer. He assured the group that it was a wonderful meeting, the high point of which was the Sales Training Program for dealers. He is said to have stated that the school was worth the cost of the convention to anyone who attended. He also told of the Design Contest which was valuable to the dealer, and brought out the fact that these designs are now available to the trade in portfolio form at a price of $10.

Geo. L. Laingor, state representative to the national convention, reported that "State representatives meet prior to the opening of the national convention. They select the men who are to be the governing body of the M.B.A. for the coming year." He stated further that "we do not have good cross representation of the industry. Every state or group of states [Continued on Page 46]
ANOTHER COMMUNITY HONORS ITS HEROES

"The Cenotaph in Castleton, Vt., though modest in size is indeed well studied as to design, composition and lettering. . . . 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. Gwet & Son of Center Rutland, Vt. erected this memorial. Beck & Beck of Barre, Vt., were the manufacturers using Smith-Barre Granite."—Monumental News-Review, Nov. 1949.

E. L. SMITH QUARRY
DIVISION OF ROCK OF AGES CORPORATION
BARRE, VERMONT
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It is gratifying to be able to produce memorials of the beauty and inspiration so evident in the Paduano monument. Here is a further glowing indication that the carvers who came to Barre from Italy in August, 1948, have successfully adapted their great skill to the working of Barre granite. The Gothic grace of this fine religious memorial, especially designed and created for the Paduano family of Torrington, Connecticut, tells the story far better than we can tell it with mere words.
THE CHARLES PINCKNEY LEDGER - MARKER

A Lesson in COMMEMORATION

Nearly every American Community has something worth remembering. It is a heritage that deserves permanent commemoration, and the promotion of such commemoration should not be left only to worthy organizations like the DAR and the SAR. Members of our industry should search out opportunities that further the ideals that have made America what it is. The Charles Pinckney story and the photograph were sent us by Mr. J. F. Jacobs of JACOBS LIST, of Clinton, S. C., publishers of Religious Publications. We do not know whether the donor of the monument, Dr. Thornwell Jacobs, is a member of the Jacobs organization or not, but in any case we are indebted to the Jacobs for both the monument and the story.

CHARLES PINCKNEY'S GRAVE MARKED
Ceremony December 6, 1949, Honored Great S. C. Governor

Charleston, S. C. Special:—One of South Carolina's greatest sons was honored here on December 6—125 years after his death.

On that date a Winnsboro Blue Granite Monument marking the grave of Governor Charles Pinckney (who lived from October 26, 1757 to October 29, 1824) was unveiled at St. Philip's Protestant Episcopal churchyard, by his great-great-great-grandson, Charles Pinckney Roberts of Columbia, S. C., and his great-great-granddaughter, Miss Emma Pinckney of Sumter, S. C.

And behind this ceremony, at which State Historian A. S. Salley, Jr., was the principal speaker, lies quite a story.

For many years, doubt existed in a surprisingly large number of persons as to the location of Governor Pinckney's grave. Actually, there should have been no doubt because the Governor's remains always have been buried in St. Philip's churchyard as the meticulously kept records of the City of Charleston will show.

The confusion in names and a stonemason's error combined to produce an erroneous legend that the Governor's final resting place was at Snee Farm, in Christ Church Parish.

Literally hundreds of persons, mostly tourists equipped with cameras, made pilgrimages to what they thought was Governor Pinckney's grave at Snee Farm. This growing misconception was discovered by Dr. Thornwell Jacobs, author of "Red Lanterns on St. Michael's," and "When for the Truth," during a research visit to Charleston. He decided that the man rated by historians as the fourth greatest South Carolinian should be recognized. He consulted with Mr. Salley who knew all along that Governor Pinckney's grave never had been anywhere except in St. Philip's churchyard, and then he volunteered to foot the bill for a suitable new marker of Winnsboro Blue granite. Charles Pinckney was elected Governor of South Carolina four times which can be said of no other man in history. He was a delegate to the Continental Congress, and a delegate to the Federal Convention in 1787. He was American Minister to Spain, a U. S. Senator, and a member of the House of Representatives of the United States.

Perhaps his greatest distinction lies in the fact that he wrote at least twenty-five of the more than eighty some odd, provisions of the Constitution of the United States.
A Variety of NEW DESIGNS

This is No. 100 of a monthly series of designs by Glen I. Lammers, President, Bliss Design Co., Rockford, Ill.

The ten memorials portrayed show a variety of new designs which have been added to our line recently. These are all saleable types ranging from the all polished die to the polished one or two and balance rock pitched.

The GAINERS and MARTIN designs show both the polished and hammered version and the style of lettering suitable for each finish.
The Schoharie Cenotaph was erected by J. P. Warner of Franklin, N. Y. It was designed and manufactured by Johnson & Gustafson of Barre, Vermont. Pirie's Select Barre Granite was used. "The Old Stone Fort" is in the background.

TRADITIONAL WAR MEMORIALS preferred in COMMUNITIES Rich in TRADITION

by STAFF CRITIC

In the Fall of 1772, some few years before the Revolutionary War, the good people of Schoharie, New York, for the most part second or third generation descendants of the Dutch, who settled the Hudson River Valley in the 17th century, proudly admired their new Dutch Reformed Church built of native stone, which some called limestone, others called sandstone, with equal correctness. Geologists today call "Schoharie Grit" a "silicious limestone." For nearly thirty years the region had been blessed with bountiful harvests and trouble with the Indians had been rare indeed. But the Old Stone Church, then surrounded by the burial grounds of some three generations of pioneers, was to know a different destiny. In 1777 the Church became "The Old Stone Fort" and was stockaded for valley defense, under Colonel Harper, against the British, Tories and their Indian allies. The part played by the native militia was for the most part defensive in keeping with General Washington's plan of disorganizing the British, Tories and their Indian friends. The Sullivan-

"THE OLD STONE FORT" MUSEUM AT SCHOHARIE, N. Y.

Just off Route 7, some forty miles from Albany, N. Y., is "The Old Stone Fort," now a museum, which attracts thousands of Americans each year. Replete with mementos of colonial times and under the care of Martin Vroman, a descendant of one of its Revolutionary War defenders, a visit to the museum is recommended to all. Originally this attractive building, kept in perfect repair, was built as a Dutch Reformed Church. Finished in 1772, on the eve of the Revolution, it was stockaded as a fort in 1777, under the command of Colonel Harper—Frontiersman and Patriot, who ably defended it against British, Tories and Indians under the Mohawk, Joseph Brant, infamous for the Cherry Valley Massacre. The Top Illustration indicates the prominence given the World War II Cenotaph. Nearby are monuments to the heroes of other wars. The museum is flanked by burial grounds on either side with the newest section across the road. The lower view illustrates the bell tower. The pedestal monument in the foreground is to David Williams, who, along with Isaac Van Wart, another Schoharie patriot, captured in 1780, Major John Andre, the British soldier who unsuccessfully plotted the betrayal of West Point with Benedict Arnold.

[Continued on next page]
Clinton-Brodhead campaigns, with General Clinton facing St. Leger and Burgoyne and Indians from Albany; General Sullivan attacking Tories and Indians under Mohawk, Joseph Brant (defeating them in 1779 in the Battle of Newtown near the present site of Elmira), and General Brodhead, harassing Tories and Indians from Fort Pitt, was successful in all respects.

Today, "The Old Stone Fort," née The Dutch Reformed Church, is a fine museum, dedicated to the commemoration of our colonial heritage. It is visited annually by thousands of Americans and is well worth the trip. Of particular interest to these visitors, and of course to all of us in the Memorial Industry, is the fact that the museum is literally surrounded by the burial grounds of yesterday and today.

In keeping with the history of a people ever proud of its citizenship and duties, those who served their country in every war are commemorated in the traditional manner by monuments, the latest of which was dedicated in the summer of 1948. As has been the case in several other communities, the depiction of the global aspects of World War II, in this case sand-engraved representations of the Pacific and European Theatres of war, appealed to the war memorial committee, who, like so many others, also chose the Cenotaph rather than the Honor Roll idea. Although no actual attendance figures are available, the parade on the day of the dedication was over six miles long and natives interviewed claimed that "practically everybody in the county was there."

Yes, throughout the land, wherever tradition is strongest, the war monument is the preferred choice of its citizens and likewise the cemetery and traditional family monument are held in high esteem.

WAR MEMORIAL
IN NASONVILLE, R. I.

Nasonville, R. I., some seven miles from Woonsocket, is a small community of a few hundred farmers and mill employees, mostly of French-Canadian descent. Nevertheless, these newer Americans have kept pace with the colonial traditions of the community by erecting this fine memorial. Placed at the crossroads in front of the public school, it is attractively landscaped and held in great admiration by all. This monument was erected by the Caron Granite Co., of Pawtucket, R. I. It was manufactured by Louis Z. Hotte Granite Co., of Barre, Vt., of Wetmore & Morse Barre Granite. This is one of some dozen or more World War II monuments erected in and near Woonsocket, R. I., many of which will be illustrated in early issues.
WAR MEMORIAL
IN ELMIRA, N. Y.

Elmira, N. Y., was settled in 1780, near the site of the Battle of Newtown, in which General Sullivan defeated British, Tories and Indians under Sir John Johnson and the Mohawk, Joseph Brant. Among its settlers were veterans of the battle, impressed with the beauty and promise of the countryside. In every American war thereafter, citizens of Elmira have played an honored part, and in every case the traditional monument has been erected. This simple, but well designed and executed monument is the work of the Lawson Granite Co., Inc., of Barre, Vt., who used Pirie's Select Barre Granite.

The large majority of memorialists in America accepted the challenge and opportunity involved in commemoration of the men and women who served in World War II. To the left are shown Asa and Donald Jaynes, father and son of the respected A. D. Jaynes & Son Company of Elmira, N. Y.

Despite inclement weather nearly 10,000 citizens attended the dedication of the Elmira War Memorial held on November 11, 1949. It is interesting to note that this is another of many war monuments sponsored by an American Legion Post, despite the "Living Memorial" policy of the National American Legion Committee.
CLAIMS AGAINST ESTATES

A surviving husband or wife is usually more liberally inclined when it comes to sanctioning a charge against the decedent's estate for a memorial than are other beneficiaries of the estate. But a case decided in Iowa suggests that it is desirable, even while both are alive, that some suitable provision be made for a memorial for both or each. When both have passed away, beneficiaries of their estates may be reluctant to memorialize their benefactors beyond minimum decency. And, strangely enough, experience shows that kinsmen who have the least right to expect an inheritance or bequest are apt to be most reluctant to see money spent for a memorial.

Mrs. Harris died, leaving a will but apparently no provision for a memorial. Her husband administered her estate—worth about $4000 after payment of various claims—but died before her estate was wound up. He spent $732.45 for a monument and his successor as administrator of her estate claimed credit for that expenditure. This was objected to by Harris' administrator, since it would reduce the amount that would come to his estate on final settlement of Mrs. Harris' estate. However, the Iowa Supreme Court decided that the expenditure was a legitimate one. (In re Harris Estate, 23 N. W. 2d 445.)

BELATED SILICOSIS RESULTS

The Pennsylvania Superior Court has decided that the operator of monument works and its insurance carrier were liable for a workmen's compensation award on account of death of a granite cutter, due to silicosis contracted during his employment, although it was not disclosed that he had the disease until six months after his employment had terminated. (Anderson v. Schroeder Monumental Works 49 Atl. 2d 631.) The decision was rendered under the Pennsylvania Occupational Disease Act, which permits award of compensation for an occupational disease contracted during, or within one year after termination of, employment.

The court noted that, under the statute, the criterion is the date when disease occurs, rather than the date when total disability begins.

The principal facts upon which the awards was declared to be proper were these: The employee had worked for the monument works as granite cutter from April 23, 1936, to December 24, 1942. He then entered employment of another company boring tetryl powder out of shells. He complained of a cough in June, 1943. X-rays taken January 12, 1944, disclosed that he was suffering from silicosis in the third stage with accompanying tuberculosis. He then became totally and permanently disabled, and died ten months later. Medical testimony showed that silicosis is a progressive disease and must have continued for some time before reaching the third or final stage.

Liability was resisted by the monument works and the insurer on the ground that silicosis was not the sole cause of the death; inhalation of tetryl powder in the second employment playing a prominent part in causing disability and death. But the court decided that death would have resulted from silicosis eventually and that liability was not defeated by the fact that inhalation of the tetryl powder may have hastened death. The court referred to one of its previous decisions in which the court stated that "where the silicosis itself is the active agency which terminates the life, there is compliance with the statute, notwithstanding the victim displayed disorders unconnected with the occupational disease which might in themselves have produced death had they been allowed to traverse their expected course. In the latter event, the disease or weakness is a passive factor without effect in depriving the silicosis of its character as the sole producing cause of death."

Insurer's Liability

The monument works' insurance company tried to avoid liability on the ground that its policy had expired before the employee's disability commenced. But the Superior Court said: "The problem of liability of successive insurers under occupational disease contracts has received various solutions. Under our statute the insurer's liability attaches when the employee was afflicted with silicosis. At that time the appellant's policy last issued was in force. Its expiration before the disease caused death did not discharge the existing obligation of the carrier."

MEMORIALS AS LEGAL NOTICE

Memorial salesmen will find an excellent "talking point" in a decision rendered many years ago by the Kentucky Court of Appeals. The point is this: The existence of a memorial on a lot is legal notice to the public as to ownership of the lot. Coping or other inclosure of the lot will help physically to mark the boundaries of the lot claimed by the owner. This is in line with the common practice of owners of buildings in large cities to place markers along the edge of public sidewalks which encroach upon the owners' land a foot or so.

In the Kentucky case—Hook v. Joyce, 94 Ky. 450, 22 S. W. 651, 21 L. R. A. 96—it was decided that plaintiff's claim of title to a burial lot had been protected against defendant's conflicting claim by the fact that the lot had been enclosed and memorials erected. It seems that plaintiff's suit to defeat defendant's claim of title to the lot was based upon the theory that plaintiff's family had been in possession of the lot for more than fifteen years before defendant claimed any right. But defendant claimed that he had been in adverse possession of the lot for more than fifteen years before the suit was started and therefore had the later and better title. The trial judge instructed the jury that "to constitute adverse possession of a cemetery lot the possession must have been with acts of [Continued on Page 59]
As more and more dealers concentrate on designing and selling memorials rather than the production side of the business, the custom sand blast man comes into his own. Particularly is this true with dealers who cover large rural territories, who find it more economical to sublet cemetery work. Mr. Melen, whose story is told on this page is one of several who has made a success of this field.
The famous or infamous poet Gertrude Stein once observed that "A rose is a rose is a rose is a rose" and since the day those deathless lines were composed, there have been critical interpretations of their meaning in geometric progression. Lest my contribution to culture in this month's News-Review invokes similar brain spasms from critics and well wishing friends, let me explain. A client of mine allergic to Roses as known asked for variations. So I detailed some twelve variants of The Wild Rose in varied degrees of stylization. Originally, as I laid out this Ode to a Wild Rose, I had no intention of creating a new splash of corner ornamentation, but as I study it now, I've seen worse; in fact I've done worse. For those who may not have had the word, the Wild Rose is the Symbol for Love.

*The Roses depicted here have no relation to any known Rose living or dead.

Editors' Note

This month's welcome contribution by versatile Mr. Kenerson is in reply to an oft repeated editorial request, "What is the flower you have used in this month's design?" The Wild Rose is the first of a continued series in which Kenerson will explore variants of the most popular flowers. Incidentally Mr. Kenerson invites dealer requests as to flowers desired or other problems of general interest and will produce same in the order received. Next month Lilies, unless plans are changed.
“My wife and I arrived in Havana by boat. The first sight one sees is Morro Castle. A ‘must’ is Colon Cemetery, rated second in the world for beauty. The pyramid mausoleum on the left is of native stone which very soft when quarried, is taken to cemetery in large pieces, then sawed by hand. The other mausoleum is of Barro granite with Carrara Marble statues and a bronze statue on top. The statue monument is Caridad Del Cobre, a popular Cuban Saint.”

“Illustrating fine examples of Italian Statuary in Colon Cemetery.”

“All polished Norwegian Granite.”

“National Gambling Casino.”

“Jose Marti Statue, Cuba’s George Washington. At right: mausoleums of natural Cuban stone.”

“Top left: The Firemens Memorial, a real work of art. Below: The Maine Monument. Right below: General C. Monument.”

“Note that slab covers have handles, as after a few years remains are removed.”

“Modern Memorial, all polished Norwegian.”

“Havana University entrance.”

“Top left: The Firemens Memorial, a real work of art. Below: The Maine Monument. Right below: General C. Monument.”

“From left to right: Italian Sculpture; Marble Mausoleum to President of Cuba; Mausoleum of natural stone; Mausoleum of Italian Marble.”

“Above: These are photographs of a type of monument shop that handle mostly flower vases and small tablets of Italian Marble.”

“Below: These photos of the Penino Monument Co., specializing in Italian Marble do not do the company justice. It is one of the largest and best stocked I have ever seen. Note the bust of the late President Roosevelt.”

HAVANA HOLIDAY

Mr. and Mrs. Joseph Costantino of the Costantino Monument Company of Tampa, Florida, to whom we are indebted for the photographs and captions on this page.
This is No. 45 of a new series of designs by Carl Kastrup
1705 Auburn St. Rockford, Ill.

A Monument
with
a MESSAGE

The effectiveness of this design lies in having the figure and pedestal raised considerably above the surface of the stone—perhaps as much as 3½ inches—and cast in some light, durable metal, such as aluminum.

There are a few city cemeteries that will not permit metal of any kind on a monument, but oddly enough, they promote this very thing themselves when they specify bronze markers in new developments. We need not be concerned with them here. They are probably lost to you anyhow, as most of them have succumbed to the bladerdash of the No Monument Park Plan where they can mow their heavenly acres without obstructions.

But there are thousands of cemeteries in small cities, towns and villages, that are not hidebound by archaic rules and regulations, and where they are not obsessed by the profit motive. Many actually encourage the erection of monuments that have character and dignity, such as the one above. I know of at least a dozen show rooms where this monument, built according to specifications, would be off the floor in a week.

Carl Kastrup
You’ll get better results when you specify DARK BARRE GRANITE

The World’s Finest Granite for Polished Work
Pirie's Select Barre Granite in Another

BRUSA

COVEY

COMOLLI & CO., INC.

COOK, WATKINS & PATCH, INC.

CIAR

BLACK

DON
The monuments on these pages represent those "Monuments of The Year" in Pirie’s Barre Granite not illustrated in our four page advertisement in the October issue of this magazine.

Yes, in 1949 as in previous years here in Barre, Pirie’s Select Barre Granite was the overwhelming choice of prominent families and manufacturers for these all important memorials, subject to the ultimate in critical appreciation. We are indeed appreciative of the high regard accorded our material and our organization.

J. K. PIRIE ESTATE
BARRE, VERMONT
Quarriers of Pirie’s Select Barre Granite
CITIZENS OF GREENFIELD, OHIO, MEMORIALIZE EX-SLAVE

Lyman Sellers of Jas. H. Sellers & Son, Greenfield, Ohio, is reported to have had the opportunity of cooperating with the citizens of that community in the erection of a memorial to the memory of George Braxton, an ex-slave and later free man.

His bravery and quick thinking were credited with saving the then almost new Town Hall from damage or even destruction by fire, a few years after its completion in 1876.

Shortly after the Civil War, Braxton went from Virginia to Greenfield and passed the remainder of his life there. At his death in 1942, he was reputedly 115 years of age.

A few years after the completion of the Town Hall, Braxton attended a political rally there and was still in the room when a large chandelier, bearing kerosene lamps, plunged to the floor and started a fire. He smothered the flames with his coat, ruining the garment. At the time a number of citizens made up a subscription fund and purchased a new suit for him.

Recently Greenfield celebrated its sesquicentennial and the long-forgotten incident was recalled. Walter Dunlap, member of one of the town’s pioneer families conceived the idea of erecting a marker on the ex-slave’s grave. Seventy-seven persons contributed from $1 to $5 for the monument, which bears the following inscription:


State Senator Albert L. Daniels, of Greenfield, delivered the principal address at the dedication, and Rev. Alec Seward, pastor of Shiloh Baptist Church, the invocation.
GRANITE CITY TOOL COMPANY SALES MEN

WARREN M. SCHMITZ—Maine, New Hampshire, Vermont, Rhode Island, Massachusetts, Connecticut, Part of New York
JACK WALSH—New York, New Jersey, Pennsylvania, Delaware, Maryland
BOB WALSH—New York, New Jersey, Pennsylvania, Delaware, Maryland
QUENTIN CUMMING—Georgia, South Carolina, North Carolina, Virginia, West Virginia
WALTER DEADWYLER—Alabama, Mississippi, Tennessee, Part of Kentucky

WILLIAM ALLEN—Minnesota, North Dakota, South Dakota, Part of Wisconsin and Michigan
DELROY KRAEMER—Iowa, Missouri, Oklahoma, Kansas, Nebraska, Colorado, Wyoming, Montana, Idaho, Utah
JOHN BROWN—Wisconsin, Illinois, Indiana, Ohio, Part of Kentucky
PAT CRAFT—Texas, Oklahoma, Arkansas, Louisiana, New Mexico, Arizona
HARRY MANN—Georgia

FOUR OUTLETS
Spotted Strategically for
QUICK CONTACT and WAREHOUSE DELIVERY

BARRE, VERMONT — ST. CLOUD, MINNESOTA — ELBERTON, GEORGIA — TEXARKANA, TEXAS

GO WHEREVER HIGHWAYS GO!
By Al Comi
Barre Design Service
Barre, Vermont

Economy and Significance in MODERN DESIGN

This month's design is the second of a new series by Mr. Comi especially directed toward the monument of limited size and moderate cost. Other designs in this group will be featured in early issues.

It has been often said and advisedly that difficulties in monumental design increase as the size and scale are decreased. A close study of Mr. Comi's composition reveals the amount of thought given to his problem as well as the praiseworthy results. Individuality and distinction characterize this original design, primarily directed to the discriminating client faced with the problem of size limitations and a dislike for the usual stock monument. Mr. Comi, recognizing the fact that an epitaph placed on a stock monument before purchase often limits its salability, says "the panel shown with epitaph could be used for family name inscription and the tablet for individual records or descriptive epitaph."

There is a compactness of composition in this design worthy of note. The danger of severity so common in much of our modern design has been met by the floral ornamentation which though conventionalized is dynamic rather than static. There is no feeling of stiffness in the transition from flowers to reeds. Another feature deserving of emulation is the pedestal platform base, a welcome departure from the stereotyped.
WHAT WAS your Problem in 1949?

If you were plagued with a series of marker shipments that did not meet your full approval, then you want to get acquainted with Garandted markers.

Garand manufactures only markers, all of which have sawed bottoms. It's a complete coverage of marker requirements—bevel markers, slant markers, "finished three" western style slant markers, and bench markers, any of which can be design carved and shipped along to you with flat top bases.

WHAT ABOUT 1950?

In 1949, Garand continued its leadership in the manufacture of Barre markers. This leadership can help you start 1950 with many of last year's troubles eliminated.

S. L. GARAND & CO . . . MONTPELIER, VERMONT

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.
Recent AMA ACTIVITY

The American Monument Association was host at a successful Sales Meeting on October 19, 1949, which was attended by Monument Dealers from Buffalo and the Niagara Frontier area. Mr. Chester Sparks, well known Public Relations man, Merchandiser, and Advertising expert was the guest speaker.

AMA PRESIDENT VISITS ASSOCIATION HEADQUARTERS

Frank N. Yogerst, President of the American Monument Association, was a visitor to the Association's office in Buffalo, N.Y., on December 1. He is shown with Thomas I. Rankin, AMA Executive Vice-President.

State Conventioneers of the 1949-1950 meetings will see a supercharged AMA presentation at every state convention. The personalities and obvious abilities of the executive staff of this important group are indeed a credit to AMA officers and directors.

EXECUTIVE STAFF OF AMERICAN MONUMENT ASSOCIATION, BUFFALO, N. Y.

Left to right: G. Walter Lillico, Jay R. Masenich, Thomas I. Rankin, Robert Phillips, Jr., Donald C. Davis. Edward W. Warner, new staff member, is not shown.
have $1,000 from rental properties, over and above separate deductions and exemptions. In this instance, if each files a separate return, the husband would have $1,000 of income in the 30 per cent bracket while the wife would have all of her taxable income in the lowest bracket. In this case, separate returns would result in a greater tax, unless there are other offsetting circumstances, which will be discussed later.

Who May File Joint Returns

Joint returns are confined to husbands and wives. However, it is not required that husband and wife shall live together to have the advantage of split-income provisions of the tax law, provided they are not legally separated or divorced. Marital status is arbitrarily determined by the legal status existing on December 31, 1949. If the couple is married on the last day of the tax year they are deemed to be married for the entire year for tax purposes. By the same rule, if the couple is legally separated or divorced on December 31, 1949, they are considered to be single for the entire tax year.

If one spouse died during 1949, a joint return, nevertheless, may be made, reporting both the survivor's income, if any, and the income, if any, of the deceased spouse, and dividing the combined income in a joint return to determine the tax.

Exceptions

A joint return may not be filed if either spouse was a non-resident alien at any time during 1949. Neither can a joint return be filed if the couple maintain different taxable or fiscal years.

Account Methods of Husband and Wife

Even though a husband and wife use different accounting methods they may file joint returns. For example, the wife may use the cash basis, while the husband is on an accrual basis. The Internal Revenue Bureau, however, emphasizes that both accounting methods must correctly reflect the true income of each spouse.

Joint Responsibility

Where joint returns are filed, taxpayers should be reminded that each co-signer is separately responsible for the entire amount of the unpaid tax, or any tax subsequently levied against the joint return. In the event of a refund, the Treasury check will be made out to BOTH husband and wife. Both must endorse the check to cash it. If the saving from filing a joint return is modest, and a refund is expected, it may be wise to file separate returns where there is family friction or likelihood of a separation, if each has separate income. Frequently refund checks present cashing difficulties between spouses when they cannot agree on a distribution of the refund.

Dependents

When husband and wife file separate returns they must not only report only their own income, but they must take only their own dependents as exemptions. That is, the spouse furnishing the principal support of a particular dependent must take that dependent as an exemption, even though it may be to the tax advantage of the other spouse to claim this dependent. In addition, each spouse may claim only such dependents who, by relationship, come within the legal definition of dependents for him or her, even though they might qualify, otherwise, as dependents of the other spouse.

On the other hand, in a joint return it is not necessary to separate dependents between husband and wife. The text of

"A Monument of the Year" in

Hope Cemetery, Barre

When W. A. McLeod, designer of the McLeod Pattern System, chose us to manufacture his family memorial, he did so with the sure knowledge of our dependability and skill. You, also, may be sure of these attributes in every monument that we produce. Your orders and inquiries will receive prompt attention.

William Saporiti & Co.
BARRE, VERMONT
INCOME TAX

Continued from Page 43

whether the dependent is deductible is determined by the relationship to EITHER spouse.

Where Savings Are Made By Joint Returns

Generally the filing of a joint return will result in a tax saving although, as already emphasized, this is not always true, and the generality should not be blindly accepted. It should be tested against the facts peculiar to each taxpayer’s circumstances.

The joint return, if combined income after exemptions and deductions is over $2,000, will effect tax savings if:

1. One spouse’s income is substantially greater than the income of the other spouse;
2. One spouse has income; the other sustains a loss; or
3. The entire income of husband and wife is earned by one spouse.

How Split-Income Works

To illustrate the features of the joint income tax return, let’s set up a typical case illustrating point 3 above. Here’s how it works out both as income not split, under the old law, and income split, under the new provision.

| Income | Income
<table>
<thead>
<tr>
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<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>not split</td>
<td>split</td>
</tr>
<tr>
<td>Adjusted gross income</td>
<td>$10,000</td>
</tr>
<tr>
<td>Standard deduction</td>
<td>1,000</td>
</tr>
<tr>
<td>Income before exemptions</td>
<td>9,000</td>
</tr>
<tr>
<td>Exemptions (four)</td>
<td>2,400</td>
</tr>
</tbody>
</table>

Income subject to taxation

6,600

One-half of above on joint return

3,300

Tentative tax (on $6,600 not split; on $3,300 split)

$1,540

Reduction of tentative tax

(1948 law)

$204.80

Amount in joint return multiplied by

583.68

Tax

1,167.36

Where Savings May Be Made By Separate Returns

Frequently separate returns are advisable where medical expenses have been excessive for one spouse, and each has separate income. Medical expense deductions are limited to the amount in excess of 5 per cent of adjusted gross income. On a joint return the couple is considered a single entity for medical deductions.

EXAMPLE: Each spouse has $5,000 income, or a combined income of $10,000. It would seem immaterial whether they file separate or joint returns. However, the wife has $1,000 in medical expenses, the husband has none. On a joint return $500 of this medical expense (5 per cent of $10,000) would be non-deductible, leaving only $500 deductible from the joint return. In a separate return, the wife would deduct $750 (5 per cent of $5,000, or $250, being non-deductible). On the score of medical deductions, alone, a joint return would be reduced to only $9,500. By separate returns, total income would be reduced to $9,250 ($5,000 for the husband plus $4,250 for the wife). Assuming that each would have substantial other personal deductions, the above example would

AN EIGHT-CRYPT MAUSOLEUM

Designed by

WM. HENRY DEACY

* Erected in

WICHITA FALLS, TEXAS

BY ARCH SMITH OF DALLAS

IN VERMONT MARBLE

IMPERIAL DANBY, EXTERIOR

LIGHT CLOUD, INTERIOR

Crystalline

Vermont Marble

Vermont Marble Company, Proctor, Vt.

MONUMENTAL NEWS-REVIEW
result in material tax savings if returns were made separately.

Separate returns may be advisable where both husband and wife have sustained capital net losses, if both have substantially the same income. Tax regulations limit the amount of a capital loss which can be deducted from ordinary income to $1,000. In a joint return only $1,000 may be deducted. However, in separate returns, each spouse may take up to the maximum of $1,000. This advantage may be illusory, however, if one spouse has large income, the other a nominal income. This is because the larger income of one spouse would place his un-split income in much higher tax brackets, thus offsetting the tax advantage of the extra $1,000 accruing to the other spouse for capital losses deductible from a much lower tax bracket income.

This situation, as well as others, points up the wisdom of figuring the income tax, when in any doubt whatsoever, both separately and jointly.

What Form to Use

Considerable confusion still exists in respect to tax-saving merits of the short-form versus the long-form. In at least one instance, this writer has read an article solemnly stating that the short-form for businessmen is usually preferable. It goes on to state that many tax experts advise their clients to "forget about the long-form altogether."

This eyebrow raising counsel is contrary to fact. No competent tax man, to my knowledge, will make such a sweeping generalization. Whether the long-form or the short-form is the more advantageous is a matter of individual circumstance, and can be determined only by examining the facts. Such a "rule" is not only meaningless, it may prove costly in added tax assessments. The government says in effect: use whichever form will result in the lowest tax.

Form 1040 may be used as either a short-form or a long-form. If income is less than $5,000 and the taxpayer does not itemize his non-business deductions he may find his tax in the tax table on page 4 of 1040. If, however, he has non-business deductions aggregating more than 10 per cent of his adjusted gross income, the wise taxpayer will itemize such deductions and calculate his own income tax. Don't let guard-house tax counselors advise you otherwise.

If income is more than $5,000 the long-form must be used. Here, too, however, the taxpayer is given a choice. He may itemize his non-business deductions or he may take a standard deduction of 10 per cent of his income or not more than $1,000, whichever is the lesser amount on a joint return or that of a single taxpayer. If husband and wife file separate returns, the maximum standard deduction is $500 each. Again, if personal deductions aggregate more than 10 per cent, they should be itemized to effect a tax saving.

Provided the taxpayer is permitted to use the tax table, he should still reduce to concrete figures the sums and total of his personal deductions. If they total less than 10 per cent (bearing in mind that the first 5 per cent of income spent for medical expenses is not deductible) he may safely proceed to use the short-form without fear his tax will be increased.

However, he cannot properly determine which form to use (or whether to take the standard deduction) until he has actually computed all personal deductions. Having done this, the additional time needed to prepare a long-form return, if it saves taxes, is negligible.
M. B. OF KANSAS AND OKLAHOMA

should select men who are serious, who have the welfare of the monument business uppermost in their minds. These representatives should be present at all meetings.”

Members commenting on the M.B.A. Sales Training Program in Chicago, included Edison Shive, Clay Center, Kansas, and Ralph Park, R. W. Park & Sons, Wichita, Kansas, who called it “a fine thing.” They emphasized the value of viewpoints from all sections and learning the methods used by others. They felt that the instructors were well trained and the general opinion seemed to be to “do it again.” E. V. Sams, Alva Monumental Co., Alva, Okla., commented, “A must for new men, good for the old boys.” Alex Park, executive vice-president and secretary of the Monument Builders of America, explained the “how and why” of this sales clinic. He also said that the business management course is ready for approval and can be made available at the next national convention.

A large number of producers were present or represented. The general opinion expressed by these men was for a good year in 1950. Work is being done on freight rates and there is a reasonable assurance, according to reports, that there will be some reductions. Those present included: Andy Mathis, Oglesby Granite Quarriers, Elberton, Ga.; Crock Soule, Jones Brothers Company, Boston, Mass., and Barre, Vt.; A. R. Boyce, Dakota Granite Co., Milbank, S. D.; Erick Nordstrom, Roosevelt Granite Co., Snyder, Okla.; Hal Padgett, Georgia Marble Co., Tate, Ga.; Jim Thornton, Oglesby Granite Quarriers, Elberton, Ga.; H. C. Oglesby, Cross Brothers Co., Northfield, Vt.; Stephen C. Williams, wholesaler; Cyril Kalkman, Melrose Granite Co., St. Cloud, Minn.; H. Wittmayer, North Star Granite Co., St. Cloud, Minn.; Ben Ahles, J. P. Gilman Granite Co., Inc., Kansas City, Kansas.

The door prizes which had previously been on display were drawn immediately after lunch when President Laingor called the meeting to order at 1:30. A Schaeffer desk pen, presented with the compliments of J. P. Gilman Granite Co., of Kansas City was won by Ed Shive, Clay Center, Kansas; Ronson Pencil Lighter, compliments of H. C. Oglesby, Dallas, Texas, was won by A. J. Creekmore, Wichita, Kansas; and one year subscription to the Monumental News-Review was won by President Laingor.

Aubrey Cody, Cody Memorials, Clay Center, Kansas, reported on the Surface Burial Vault situation. He gave a review of action in 1936, in regard to having the State Board of Health issue an order to make Surface Burial Vaults prohibitive. Surface Burial Vault manufacturers must submit plans of construction, and new plans if any changes are made, to the State Board of Health to secure blanket permit for their erection.

Alex Park, executive vice-president and secretary of the Monument Builders of America, scheduled to speak at this session was unable to do so, as he was recalled to Chicago due to the serious illness of Mrs. Park.

The American Monument Association was represented by
Robert Phillips who not only explained the aims of that organization but also spoke of the advantages of M.B.A. membership, in the absence of Mr. Park, and the many valuable things promoted and accomplished by the national association. He stressed, in particular, the need of a larger membership.

President Laingor reviewed the work of the past year and made certain recommendations for the coming year, as follows:

"Full investigation and decision on material transportation problem."

"Full cooperation with Mr. Cody regarding Surface Burial Vaults."

"Keep our membership in the Associated Industries of Oklahoma."

"Continue our fight against Privately Owned Cemeteries."

"Start a survey of activities-rules, and regulations, charge for work by Privately Owned Cemeteries in the State of Kansas."

As a Director of the M.B.A., President Laingor asked for an expression from the Monument Builders of Kansas and Oklahoma in regard to Draft No. 11 "Specification for Memorial Work" Proposal of A.M.A., A.C.A., and M.B.A. joint committee.

Draft No. 11 was explained as "Model rules and regulations regarding Memorial Work and its erection in cemeteries. These rules are for approval and if approved are to be adopted nationally." Copies of certain articles of these rules were distributed to those present. An open forum discussion followed.

Motion by Aubrey Cody, Clay Center, Kansas:

"Monument Builders of Kansas and Oklahoma are unanimously opposed to the adoption of Draft No. 11." Seconded by the entire group. Passed unanimously.

Committees appointed by President Laingor included:


The banquet was held at 7:30, with 56 in attendance. Entertainment was furnished by John Elwood at the piano, Wm. Quiring of Wichita, acting as master of ceremonies. Good music, good jokes and good food provided an enjoyable evening.

Saturday morning the meeting was open only to paid members of the Monument Builders of Kansas and Oklahoma. Confidential reports were made on the Oklahoma privately owned cemetery situation by President Laingor, and on the transportation problem by Sam Maddux and Wm. Quiring.

[Continued on next page]
The Keegan Design . . .

Another of our saleable “stock” memorials that has proven itself to be a real asset to the dealer’s display . . . a monument that will sell because of its pleasing, yet simple design and its appealing proportions.

WILDBUR GRANITE CO., INC.

Barre Guild Inspected Monuments BARRE, VERMONT

Now Featuring:

BEAUTIFUL LAURENTIAN PINK
The Golden Granite
with unsurpassed contrast

Importers: BALMORAL RED • BEERS RED
BLUE PEARL • EMERALD PEARL • BLACK SWEDEN
also QUINCY, MOROCCAN RED, WESTERLY
AND OTHER DOMESTIC GRANITES
— WRITE FOR PRICES AND DETAILS —

L. VOLPE & SONS, INCORPORATED
Quincy 69, Mass.

First Class

BLACK SWEDISH GRANITES
in
Rough Blocks Sawn Slabs Finished Monuments

Write to

Skånska Granitaktiebolaget
Broby – Sweden

CONVENTION NEWS . . .

Continued from Page 47]

At the afternoon session the reports of the committees were given.

Howard McCarty, chairman of the auditing committee, reported the books and accounts of the Secretary-Treasurer, Earl S. Williams, Earl S. Williams Monuments, Independence, Kansas, in good order and moved that they be approved. Seconded by V. B. Curl. Motion passed.

Nominating committee, V. B. Curl, chairman, submitted for approval nominations for officers for 1950. Motion by Wm. Quiring. “Rules of procedure, namely that the officers for next year come from the opposite state from the present office holders,’ be suspended for one year and that the present officers of the Monument Builders of Kansas and Oklahoma retain their offices for the year 1950.” Seconded by Frank Park. Approved unanimously.

The objections of President Geo. I. Lainger and Secretary-Treasurer Earl S. Williams were declared out of order.

Motion by Wm. Quiring. “The Monument Builders of Kansas and Oklahoma lighten the work of the president by securing someone else to write the monthly bulletin and V. B. Curl be delegated editor of the bulletin.” Seconded by Howard McCarty and amended to read “The editor of the bulletin shall be paid the cost of publication and mailing.” Amendment approved by Mr. Quiring. Motion approved.

Mr. Curl accepted the responsibility of publishing the bulletin for the year of 1950.

Report of Resolution Committee

1. DO HEREBY RESOLVE to express appreciation and thanks to their officers and standing committees for faithful service during the past year.

2. BE IT FURTHER RESOLVED to express appreciation and thanks to the wholesalers that have supplied door prizes for this meeting.

3. BE IT FURTHER RESOLVED to express our thanks to Mr. Robert L. Phillips Jr., Field Representative of the American Monument Association and Mr. Alex Park, Executive Secretary of the Monument Builders of America, Inc., for their attendance and assistance in our meeting.

4. BE IT FURTHER RESOLVED to express our thanks to the various wholesalers who have their representatives here, helping to make our meeting more interesting.

5. BE IT FURTHER RESOLVED to express appreciation to the management of the Allis Hotel for their courtesies during the annual meeting.

6. BE IT FURTHER RESOLVED to express sympathy and regrets to Mr. Alex Park, Executive Secretary of the Monument Builders of America, Inc., for the illness of his wife, and our sincere hopes for a speedy recovery.

Signed: SAM MADDOX, Chairman
AUBREY CODY
JOE GIFFORD
WM. QUIRING

Sam Maddux moved that the resolutions be adopted. Lotus Day, Day’s Monument Co., Arkansas City, Kansas, seconded the motion. Motion passed.

Numbers for door prizes were drawn with the winners as follows: Oglesby Granite Quarriers, Elberton, Ga., presented a Pocket Secretary, won by Joe Lutes, Liberal Memorial Granite Co., Liberal, Kansas; Granite City Tool Co., St. Cloud, Minn., presented a Westclock Travel Alarm, won by...
Attention dealers in Louisiana, Mississippi, Alabama, Florida, Georgia and the Carolinas

Our service technician, Mr. Jack Vincent, will be in your country this winter. If you think nothing exciting is happening in this business you have a surprise coming.

C. E. CLEVELAND
LITHICHROME CO.
Fort Scott, Kansas

Home of the Four Aces of the Monument Industry
Shadow · Hilite
Florachrome · Bondri

SPECIFY . . .
"FRENCH CREEK" the Extra Dark Monumental Granite.

RECEIVE . . .
Quality merchandise... unsurpassed contrast... dependable workmanship... exclusive designs... prompt shipment... less competition . . . better profits.

At your SERVICE since 1910 with our own quarry and complete finishing plant.

FRENCH CREEK GRANITE CO.
ST. PETERS, PENNSYLVANIA

Wm. Quiring, Wichita, Kansas; Stephen C. Williams presented a Knox Hat won by D. E. Fairchild, Coffeyville, Kansas; Century Granite Co., Snyder, Okla., a Dopp Kit won by Geo. I. Laingor, Oklahoma City, Okla.; Dakota Granite Co., Milbank, S. D., a Marathon Cigarette Case and Lighter won by Frank Park, Wichita, Kansas; Georgia Marble Co., Tate, Ga., 10 pounds of pecans won by Merle Norton, Newton, Kansas; Melrose Granite Co., St. Cloud, Minn., 2-0 x 1-0 Hickey Marker won by Lotus Day, Arkansas City, Kansas; Roosevelt Granite Co., Snyder, Okla., 2-0 x 1-0 Sienna Pink marker won by Wm. Quiring, Wichita, Kansas; one year subscription to American Art In Stone won by V. B. Curl, Concordia, Kansas and Frank Park, Wichita, Kansas; and a year's subscription to Monumental News-Review won by Howard McCarty, Hutchinson, Kansas.

Wm. Quiring of Wichita, invited the Monument Builders of Kansas and Oklahoma to hold their June meeting at his Ozark Beach Hotel on beautiful Lake Taneycomo, in the heart of the Ozarks, State of Missouri.

The officers re-elected to serve the organization for 1950 include: Geo. I. Laingor, Laingor Monument Co., Oklahoma City, Okla., president; Lotus Day, Day's Monument Co., Arkansas City, Kansas, vice-president; Earl S. Williams, Earl S. Williams Monuments, Independence, Kansas, secretary-treasurer.

MONUMENT BUILDERS OF THE CAROLINAS ANNUAL MEETING IN CHARLOTTE

The executive secretary of the Monument Builders of the Carolinas, Ralph Arey, reports the annual meeting held at Charlotte, N. C., December 12, 1949, the biggest and best ever, according to the unanimous expression of all attending.

Formerly known as the Monument Builders of the Carolinas and Virginia, the name of the association was changed to Monument Builders of the Carolinas. Only two paid memberships from Virginia and one dealer, not a member, in attendance at the annual meeting, made this mandatory by action taken at the previous annual meeting.

On unanimous recommendation of the Board of Directors, dues were increased to a minimum of $60 for 1949 gross business to and including $24,999, then $90 for 1949 gross business of $25,000 to $49,999 and $120 for $50,000 and over.

The convention instructed the executive secretary, Mr. Arey, to spend the first three weeks of each month visiting dealers and organizing small area meetings, with the balance of the month to be spent at headquarters. Each dealer is to be visited at least three times a year, and a report made to the directors at the middle and end of each month.

Fine speakers contributed greatly to the pleasure and profit of the convention. They included, Superintendent McFarland of the Charlotte Cemeteries; Dr. Victor Lipscomb, Jr., of the Continental Chemical Company, Cayce, S. C.; Ed Mims of Coggins Granite & Marble Industries, Inc., Elberton, Ga.; R. M. Philip for Alex Park, Monument Builders of America; and Thomas I. Rankin, executive vice-president of the American Monument Association, Buffalo, N. Y., the banquet speaker.

Mr. Arey reported more than 60 in attendance, with 40 plates at the banquet.

Directors and officers were elected as follows: Robert M. Gross, Rock Hill, S. C., president; B. F. Childress, vice-president; J. W. Maddox, Maddox-Stafford Stone Works, Durham, N. C., secretary-treasurer; Ralph Arey, executive secretary.
FINISHED LIKE A FINE GEM

If you've never actually compared ordinary polish with our super-polished surfaces, you're due for an interesting, astounding discovery. There's a difference that's instantly discernible—a superiority in "super-polishing" you can see and that your customer can see! Memorials built at Delano are finished with extra merit in every respect... and their gem-like polish is one of the important advantages they give our dealers.

MINNESOTA GRANITE INDUSTRIES
IMPERIAL MAHOGANY QUARRIERS
Delano, Minnesota
VARIEGATED AGATE MANUFACTURERS

CONVENTION NEWS...
Continued from Page 49]


BERNARD FRANCIS RICE ARRIVED NOVEMBER 8, 1949

A fine boy weighing 8 pounds and 7 ounces, Bernard Francis Rice, arrived at Chicago's Lying-In-Hospital, November 8, 1949. He is the first born of Mr. and Mrs. Jarvis Rice, whom many memorialists had the privilege of meeting last summer at the Chicago convention of the A.M.A.-M.B.A.

Mr. Rice is the Public Relations Director for the Monument Builders of America, and expects, through field work, to add to his acquaintances in the monumental industry during the coming months.

NEW YORK CITY DEALERS ELECT OFFICERS


M.B.A. SALES TRAINING PROGRAM SPONSORED BY CINCINNATI GROUP

At the national convention of the A.M.A.-M.B.A. held in the Congress Hotel, Chicago, Illinois, last August, Alex Park, executive vice-president and secretary of the Monument Builders of America, Inc., initiated a sales training program which was enthusiastically received at the time and is still bearing fruit.

The Monument Builders of Cincinnati, during a two day meeting held November 13-14, 1949, at the Hotel Gibson, Cincinnati, sponsored a Sales Training Program with Sol Rosenbloom, Rosenbloom Monument Company, St. Louis, Mo., as the conference leader.

Mr. Rosenbloom kept the group on its toes during the four, two-hour sessions. There was general participation in the discussion and the wealth of 155 years of experience which was seated around the conference table guaranteed a most successful search for proper technique in monument sales.

MAURICE WATKINS NEW PRESIDENT OF THE BARRE GRANITE ASSOCIATION

Maurice C. Watkins of Cook, Watkins & Patch, Inc., Barre, Vt., was elected president of the Barre Granite Association for 1950, at a luncheon meeting of the board of directors, December 15, 1949, at the Hotel Barre.

Mr. Watkins succeeds Albert Gherardi of the Lawson Granite Company, Inc., Barre, for the one-year term of office.

Originally scheduled for January, the date of the election meeting was advanced because of other association business to come up at the start of the new year. The session was in the form of an organizational meeting, with several routine matters discussed. Reginald S. French, who will again serve the association as general manager and executive secretary, presided at the meeting.

In his capacity as president, Mr. Watkins will also be chairman of the executive committee. Serving on this committee with him will be Ateo B. Brusa, Brusa Brothers, Barre, Maurice L. Kelley, The Wells-Lamson Quarry Co., Barre, and Melvin Friberg, Anderson-Friberg Co., Inc., Barre.

The new president, Mr. Watkins, has been associated with the industry for about 30 years, and has just completed a three-year term as director. He had also been on the board of directors previously.

Mr. Watkins, in addition to being actively employed as vice-president of Cook, Watkins & Patch, Inc., is also president of Smith, Whitcomb & Cook Co., vice-president of the Granite Manufacturers Indemnity, and an officer or director of several other firms outside of the granite industry.

The meeting on December 15th, was attended by the nine directors of the association, including the three recently elected, Lucien J. Bilodeau of J. O. Bilodeau & Co., Inc., George O. Pratt, E. J. Batchelder Co., Inc., and Maurice L. Kelley, The Wells-Lamson Quarry Co.

POOL CAR SHIPPING TO BE HANDLED BY BARRE GRANITE ASSOCIATION

Leonard R. Hutchinson, with the close of the year 1949, is reported as having completed forty years of service to the granite industry as head of the Barre Forwarding Company, Barre, Vt.

(Continued on next page)
PURITAN High Speed
GRANITE POLISHING MACHINE

Ball bearing wheel spindle is direct V-belt driven from a 15 7/8 H.P.,
two speed, 60 cycle motor, giving spindle speeds of 167 and 327
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 pres­
sure adjustable and constant over entire surface of stone. Controls
simplified and conveniently located.

LINCOLN IRON WORKS
RUTLAND, VERMONT

FINE DESIGN
EXPERT CRAFTSMEN
MODERN PRODUCTION
PROMPT SERVICE

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

News From Our Advertisers [Continued]

POOL CAR SHIPPING . . .

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At that time Mr. Hutchinson announced his retirement and
left with Mrs. Hutchinson, to spend their usual winter vacation
at Lake Worth, Florida.

In the future, according to Mr. Hutchinson's statement, the
pool car shipping services will be handled through the Barre
Granite Association. Thus the association adds another service
for its 75 or more members in the Northfield, Montpelier,
Waterbury, and Barre areas.

The pool car shipping will be operated as the Barre Guild
Consolidation Service under the supervision of the traffic
committee of the association. The service will be available
only to manufacturer members of the association and not to
all granite firms as was the case when operated as the Barre
Forwarding Company.

Milton R. Hutchinson, son of the retiring granite shipper,
has taken over the duties of managing the pool car shipping
service for the Barre Granite Association, according to reports.
A World War II veteran, he has been active in his father's
business since his discharge in October 1945. Before the war
he was also employed for a time with the forwarding company.
He served with the U. S. Navy aboard a combat destroyer in
both the Pacific and European theaters.

Sometime after organizing the Barre Forwarding Company,
the elder Mr. Hutchinson was joined in partnership by J.
Frank Perry. This partnership continued until about five or
six years ago. During the rush of the war years though, the
work of billing shipments, collecting freight charges, and
tracing lost carloads was handled almost single-handed by
Leonard Hutchinson.

The granite shipping interests, now to be handled by the
Barre Granite Association, constitute pooling the individual
shipments from the various manufacturers into carload lots
for distribution to dealers all over the country. The orders are
consolidated for various destinations with the bills of lading,
and other shipping orders handled by personnel of the con­
solidation department. This relieves the manufacturers from
shipping duties and speeds up deliveries.

NEW MARR & GORDON PLANT BEGINS FULL OPERATION

It was announced recently by James B. Stewart, President
of Marr & Gordon, Inc., Barre, Vt., that their new plant in
the Willey Street district is now in full operation. It will be
remembered that the former plant of this pioneer Barre
granite manufacturing firm burned to the ground in less than
an hour in a disastrous fire on February 18, 1946, and that
they rented a portion of the Barclay plant from the Rock of
Ages Corporation on June 1st of that year. Here they con­
tinued operations until early November 1949, at which time
they moved to the new plant.

As early as 1947 the large Lincoln gang saw was rebuilt at
the old site and housed in a cement block building. This saw,—
the largest in the district and one of the largest in the country,
manufactured by The Lincoln Iron Works, Rutland, Vt.—
will handle blocks up to 18 feet long by 13 feet 10 inches
high and is served by a derrick of 50 ton capacity which was
also erected in 1947. The space under the derrick is to be
utilized for storing rough stock and slabs, and rail tracks
are laid to bring sawed granite into the finishing plant.

Mr. Stewart stated that considerable planning and study went into the general layout of the new finishing plant, both from the production angle and for the comfort and health of the employees. The arrangement of the windows was designed so that all possible daylight will be available to the men, particularly those doing hand-cutting.

Actual construction began early in the Spring of 1949 and the steel and wood building was completed last November with partial production beginning on November 21st. During the past few weeks all new machinery and equipment of the latest type has been erected and installed, consisting of a grinding and coping machine, four polishing machines, surfacing machines, sandblast machinery, and the very latest Ruemelin suction equipment, which was installed by Smith, Whitcomb and Cook Co., of Barre. This dust collecting equipment was inspected by the Industrial Hygiene Department and declared to far exceed the requirements of the plant for health standards. An all-steel crane made by the P. & H. Corp., of Milwaukee, Wis., of 30 ton capacity, has been installed in the finishing plant. Mr. Stewart also stated that the office building has been redecorated and rearranged so that all the office force is located on one floor.

Marr & Gordon, Inc., is the oldest granite manufacturing firm in continuous operation in Barre, being established by William Marr and Alex Gordon in 1883. They were both Scotch, bringing the heritage and skill of their native Aberdeen to this now famous organization. The Marr & Gordon firm has been known from the very beginning for its contributions to the manufacturing field,—being responsible for the first travelling craneway and the first straight-line shed in the district. At the death of Mr. Gordon, the organization was taken over by the Treat Estate of Buffalo, N. Y., who operated it for a number of years until 1933, when it was purchased by Robert McLean and James B. Stewart. In 1935 Mr. McLean's interest was purchased by the late John Gibb, and, in 1937 the control of the business was bought by the present owners.

Marr & Gordon, Inc., is a closed corporation, incorporated in 1916, with all stock now being owned by the family. James B. Stewart, President, has been connected with the granite business for forty years and has a thorough knowledge of all its phases, having been first in the firm of H. D. Stevens Company, 1916-1918; with Hedwall & Stewart, 1924 to 1927, and Stewart & Pratt from 1927 to 1933. Robert J. Stewart, now Secretary and Treasurer, joined the firm at the end of the war. He is a graduate of Colgate University and spent four years in the service. The Stewart family has been connected with the stone business for five generations, having come from Aberdeen, Scotland, as did the founders.

Marr & Gordon, Inc., is well known throughout the country, having built some of the nation's largest work and innumerable memorials and mausoleums, large and small, that have been erected in all the important cemeteries of the United States in the past 67 years.
BECK & BECK HAVE NEW DEALER AID FOLDER AVAILABLE

It was recently announced by Howard Rock, Sales Manager of Beck & Beck, Inc., of Barre, Vt., that they have produced a new three-color folder entitled "A Matter of Record" for the use of dealers in their direct mail campaigns. This very attractive folder is conveniently made to fit either the large or small regular correspondence envelope. The facing portion features a drawing of the Bible and the statement "A matter of record—written for unborn generations to read." Prominently shown on the first inside flap is the "Memorial Ideal" below another representation of the Bible and on the page opposite this is an excellent treatise on the part that the traditional cemetery memorial should play in today's pattern of life. We feel that this merits being quoted in full:

"a matter of record
and more . . .

Whatever may be our own personal convictions in regard to Eternal Life, we all believe that there is nothing of this earth as important as a human life.

"Perhaps one of the most important services rendered by a cemetery monument is to remind us that the person, now gone, lived and made his contribution, little or great, in the ever-moving stream of life.

"Beyond that, it is enduring evidence of relationships that are still cherished, service that is still appreciated, and love that reaches across and beyond the separation of death.

"And in the permanence of the monument, we see a symbol of eternal values, promise that those qualities which are worthy will live on in a Heaven, of which, in our faith, we are sure.

"Whether one wishes to erect a simple grave marker, a family monument, or even a mausoleum, your memorial dealer will concern himself with filling your need to the best of his ability, not with the amount of money involved.

"He understands that this purchase is important because of the great length of time which the monument will stand.

"He also understands those things which you would have the monument express to other people for you, and those things which you would wish to have it say to you, each time you view it."

Mr. Rock stated that the dealer's firm name would be appropriately imprinted. After the folder is spread out completely, the entire back displays several monument designs and marker designs, all showing the various types that are most often called for.

All in all, we feel that Beck & Beck is to be commended for this excellent dealer aid. Mr. Rock stated that further particulars on this could be learned either from their representatives or by writing directly to Barre.

TO YOU OUR FRIENDS WE SAY THANK YOU

From east and west, from north and south—and from across the seas, came greetings at this holiday time, bearing good wishes from friends near and far.

There were cards and calendars, letters and magazines with special holiday messages, each one bringing a warmth of feeling and the sincerity which makes the Christmas season.

To you, each and everyone, we say thank you and extend the wish, old yet ever new, for a prosperous New Year.
FIRE AT LA CROSS MEMORIAL PLANT

Fire at La Cross Memorials, Barre, Vermont, on the night of December 7th, damaged wall partitions and destroyed a large door.

It was thought that sparks from an acetylene torch which had been used on granite saws the preceding afternoon must have blown into the partition and smouldered until they burst into flame late at night.

Firemen were summoned but the plant sprinkler system extinguished the blaze before their arrival.

The damage was not considered to be serious.

TEMPORARY "HOLIDAY" IN GRANITE CENTERS

During the holiday season most of the granite plants in the Barre, Vermont, granite belt were reported closed, putting an estimated 2,000 granite workers on temporary "vacation."

Both union and management officials pointed out that the lay-off was normal for the time of year and in keeping with that of pre-war years.

Some of the manufacturers took this opportunity to make repairs on machinery and equipment, while others vacationed in Florida.

The holiday affected plants in Montpelier, Northfield, Williamstown and elsewhere in the area as well as Barre.

OFF FOR FLORIDA

For a number of years, Vermonters, like others in the northern sections of our country, have broken the length of the winter by spending as much time as possible in the Florida sunshine.

Before the holidays, Mrs. Reginald S. French and son Robert, of Barre, Vt., with Mrs. French's mother, left for Florida. Mr. French, general manager of the Barre Granite Association, Inc., hopes to join them if convention schedules permit.

Mrs. Ezra L. White left for Florida soon after the Christmas holidays. Mr. White of the White Granite Company, Barre, Vt., is to join her after the January meeting of the American Monument Association.

PRESBREY-LELAND QUARRY AT BRATTLEBORO PURCHASED BY SAMUEL A. LITTLE

It has been reported that the Presbrey-Leland, Inc., granite quarry in West Dummerston, Vt., inactive for some time, has been purchased by Samuel A. Little of Chappaqua, N. Y.

Mr. Little, a wholesale granite dealer, was formerly connected with the organization as manager of the Kemisco, N. Y., branch.

The quarry has been under lease to Earl Baldwin of Brattleboro, who has not worked it regularly for some time. His lease expired December 31, 1949.

Presbrey-Leland worked the quarry a considerable portion of the time, and had a cutting shed in Brattleboro.
J. O. BILODEAU & CO., INC.
BARRE . . . . VERMONT

Manufacturers
of
GUILD INSPECTED
Paragon Memorials
and Markers
in
BARRE GRANITE
Modern plant, equipped with gang
and rotary saws and other latest
granite working machinery—over
50 years of experience.

We invite your inquiries

ITALIAN
MARBLE
STATUARY
in a
WAR
MEMORIAL

In combining the beauty of this Italian Marble Statue with the contrasting granite monument, we have attained this unique War Memorial at a reasonable price.

We have this statute in stock—Immediate shipment.

E. G. LADEWICH CO.
37 PARKWOOD BOULEVARD
MANSFIELD . . . . . . . OHIO

PITTSBURGH MEMORIALIST RECEIVES PUBLICITY

EDITOR'S NOTE: Publicity for memorials and memorialists in local newspapers, particularly in metropolitan centers is not easy to attain. And when it is received, more often than not it has certain discordant notes, at least to the ear of the memorialist. The November 6, 1949, Pittsburgh Post-Gazette recently featured the following two-column article with a three-column cut titled, "Stone Polishing, Twentieth Century Style," and captioned, "Stonemason Carlini renews piece of granite with pneumatic surfacing machine."

While this article has the usual objectionable approach, nevertheless it introduces some interesting factors not without value to the cause. We don't know whether "Stonemason Carlini" is of well known Carlini Brothers of Pittsburgh or not. If he is, Doug Cushman received an "assist" from a deserving if uncredited competitor.

A Tombstone Man's Life Not Necessarily Gloomy

Penn Avenue Director Develops Humor, But He Doesn't Whistle to and From Work

Contrary to popular notions of what a tombstone maker should be like, C. Douglas Cushman is not at all a gloomy man.

Admittedly, one doesn't become flip in Cushman's particular line, but over a period of 22 years he has developed a quiet humor about his work.

As a director of Campbell-Horigan Company, he is continually surrounded by gravestones—there are almost a hundred of them on display in the salesroom outside his office.

In addition, his firm is across the street from Allegheny Cemetery, on Penn Avenue.

Still no one has ever caught Cushman whistling on his way to and from work. It isn't likely anyone ever will.

"There is nothing so unusual about being in this business," he explained.

"I started out as a salesman for a Barre Monument Company in Vermont."

"Eventually, I got tired of traveling and decided to settle down. It was as simple as that."

Since then, Cushman has seen the industry change from one of father and son stonemasons to large-scale industrial plants.

Today, tombstones are called "cemetary memorials" in the industry, and in the course of a year, Campbell-Horigan will design an average of 500—ranging anywhere from a $70 headstone to an 800-crypt mausoleum.

Individual mausoleums may cost as much as $250,000 each to build, although no Campbell-Horigan customer has gone to that much trouble recently.

As might be expected, Cushman has run into some unusual requests.

A prominent golfer specified in his will that his gravestone be a carved granite reproduction of his golf bag, and clubs.

Another man who could trace his family back to the Mayflower, wanted a likeness of the Mayflower over his grave.

"Then, there were the two old maid sisters, who suddenly decided after their parents had been buried 50 years, that they hadn't been given a good enough burial," Cushman recalls.

"So we built them a mausoleum, and they were given a new burial all over again."

But the oddest one yet, is one Cushman received several weeks ago from a Los Angeles bank, executing the will of a former Pittsburgh man.

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The will specified his gravestone be carved in the shape of a cub-octahedron.

And a cub-octahedron it will be, but it's been a lot of headaches for Cushman.

"I had to talk to three geometry teachers and a professor of higher mathematics before I found out what the darn thing was," he said.

P. S.—He forgot to look in a dictionary!

"QUARRY WORKERS JOURNAL" NEW MONTHLY PUBLICATION

The first copy of the "Quarry Workers Journal" was distributed early in December. It is a publication for the union quarry workers of the Graniteville, Vt., area and will be published monthly by Branch No. 4, USAPWA.

Ralph H. Smith of Graniteville is the editor of this journal which contains newsy items of local, state and national interest to union quarry workers. The first issue features pictures and biographies of the union's national president, Sam H. Scott of Winston-Salem, N. C., and the local branch president, Thomas J. Bryant of Upper Graniteville. Reports on union conventions and excerpts from other publications were also included.

According to the editor, the main theme of the journal is to be, "Let's Lick Silicosis."

GENEALOGY RESEARCH AND MORMON THEOLOGICAL BELIEF

As an avocation, Miss Gertrude Jones of Buffalo, N. Y., spends a great deal of her spare time in doing genealogical research in abandoned cemeteries. Miss Jones has visited over 100 old cemeteries in Western New York and Eastern Pennsylvania and prepared more than 10,000 records from tombstones. She takes her lunch basket, crowbar, trench shovel, wooden support and pads of paper and does a good deal of hill climbing and climbing into gullies.

This research is a contribution which Miss Jones makes to her church, the Church of Jesus Christ of Latter Day Saints, more generally known as the Mormon Church.

This interest in genealogy is closely allied with Mormon theological beliefs. According to Miss Jones "... the present widespread genealogical research signifies the second coming of Christ." Also, she said, "we believe that the ordinances of the church can be performed vicariously for the dead. But there are countless dead. How can we perform ordinances so there can be no uncertainty for whom they are intended? There is but one way—properly identify the dead."

The Mormon Church has many volunteer and paid workers collecting such data which is sent to the Mormon operated and financed Utah Genealogical Library, founded in 1894, in Salt Lake City, Utah. Here millions of such records have been microfilmed under the most modern methods.

She decried the vandalism and more often the thoughtlessness which allows abandoned burial grounds to become places for waste disposal with tombstones destroyed beyond recognition.

However, Miss Jones said, she had always managed to decipher any tombstone she had come across in some manner or other. She cited the case of a farmer who earned her gratitude by making a wall of the tombstones in a burial ground which he had to level, instead of destroying them.

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DEDICATION OF MEMORIAL FOUNTAIN IN OAKWOOD CEMETERY, TROY, N. Y.

The Earl Memorial Chapel in Oakwood Cemetery in Troy, N. Y., was the scene of a dedication ceremony on September 18, 1949. The Harriet B. Plum Memorial Fountain was dedicated in a simple ceremony with James T. Whitehurst, president of the Troy Cemetery Association, presiding.

The memorial was planned by the late David B. Plum, newspaper publisher, as a tribute to his wife, who died several years ago. The plans, which had been completed before his own untimely death, were carried out by the cemetery officials.

The fountain rests on an impressive marble shaft designed by the Vermont Marble Company, Proctor, Vt., in the center of an artificial lake. A memorial plaque, designed and supplied by the Gorham Company, Providence, R. I., commemorates the devotion of the husband for his wife.

MONUMENT DEDICATED IN DALLAS AMID SURGING TRAFFIC

George Bannerman Dealey, late publisher of The Dallas Morning News, was honored on November 14, 1949, by the dedication of a 12-foot statue which took its place in Dealey Plaza as a kindly guardian of a busy downtown Dallas, Texas, scene.

The lifelike bronze statue, unveiled and silhouetted against a clear blue sky, picked up the glints from a brilliant sun, as Miss Jeanne Norsworthy, Mr. Dealey’s oldest great-grandchild pulled the cord which released the covering.

Sponsored by the G. B. Dealey Memorial Association, the dedication ceremony was planned to coincide with the eighty-sixth birthday of Mr. Dealey’s widow.

The bronze statue, standing on a 8-foot granite base, weighs three tons, and the granite base with concrete foundation, forty tons.

The sculptor, Felix de Weldon of Washington, also created four bronze bas-relief panels, symbolic of the life interests of Mr. Dealey, which form a semicircle behind the monument.
Continued from Page 30]

ownership by the claimant in the preservation and use of the grounds for burial purposes, and under a claim of right as owner, openly and erroneously against the world and all persons." The trial resulted in a decision that plaintiff had the better title, and defendant appealed. On appeal the question involved was whether he had acquired title by adverse possession after plaintiff had so acquired title. Defendant lost on the ground that the coping around the lot and the memorials were notice to the world that plaintiff's family owned the lot, and therefore defendant's intrusion could not give him title on a theory that he had acquired exclusive possession of the lot under exclusive claim of ownership. So far as here pertinent, the Court of Appeals said:

"What is the nature and extent of the adverse possession required in order to ultimately ripen into a title to an easement for a burial lot" by adverse possession? "It seems to us burial of the dead body is the only possession, where claimed and known, necessary to ultimately create and complete ownership of the easement, so as to render it inheritable. And as long as it is inclosed as a burial place, or even, without inclosure, as long as gravestones stand marking the place as burial ground, the possession is, from the nature of the case, necessarily, and therefore in legal contemplation, actual, adverse, and notorious. Moreover, there cannot be an actual ouster of possession by an intruder, or running of the statute of limitation in his favor, while such gravestones stand there, indicating by inscription the previous burial of another."

The court added that it was immaterial that plaintiff had not lived in the community for many years, "because nonresidence does not divest an heir-at-law of" burial rights in a cemetery; "the gravestones of his parents being, as long as they stand conclusive of his claim of ownership as well as right of entry."

The court said that the trial judge erred to the prejudice of plaintiff in intimating to the jury that the existing gravestones were not enough to show possession and claim of ownership.

The Kentucky decision is in line with one rendered by the West Virginia Supreme Court of Appeals, to the effect that the limits of a lot claimed by an owner were indicated by a fence constructed around it. (Sherrard v. Henry, 88 W. Va. 315, 106 S. E. 705.) So, just as a fence may be useful as defining the boundary of a city lot, a similar structure may be useful for a similar purpose, as well as ornamental, when constructed around a burial lot.

If some one should suggest that a bronze plaque or a marker, merely giving the name of a decedent, and marking the grave where he lies, is evidence within the meaning of what the Kentucky Court of Appeals said about "gravestones," it nevertheless must be recognized that a memorial which is so inscribed as to show family relationship is better notice to the

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world of the right of surviving kinsmen than a plaque or marker that does not mention them.

The legal importance of a standing memorial as evidence that some one claims the ground under burial rights is also recognized in a case decided by the Tennessee Supreme Court, Hines v. State of Tennessee, 126 Tenn. 1, 149 S. W. 1058. The case shows that even in a small family burial ground, memorials may safeguard burial rights. In that case the court affirmed a conviction of Hines of a misdemeanor for obstructing access to a one-acre family burial plot on a farm that he bought. Outstanding bits of evidence, showing that those interested in the plot had not abandoned their rights, consisted in the facts that monuments had been erected and maintained, being repaired when necessary. The Tennessee court said:

"Nor is the right— to make further interments, visit graves, etc.— "barred by the statute of limitations, so long as the lot is kept inclosed, or, if uninclosed, so long as the monuments and gravestones, marking the graves are to be found there, or other attention is given to the graves, so as to show and perpetuate the sacred object and purpose to which the land has been devoted. No possession of the living is required in such cases, and there can be no actual ouster or adverse possession, . . . so long as the dead are there buried, their graves are marked, and any acts done tending to preserve their memory and mark their last resting place."

CAN THIS CEMETERY BLOCK ERECTION OF A MEMORIAL?

More than forty years ago, a Massachusetts cemetery association sold three adjoining lots to the head of a family. The deeds recited that they were subject to the rules and regulations of the association. There was then no rule requiring a lot owner to pay anything to the cemetery on account of care of the lot.

After the purchaser of the lot died and interments had been made on all three lots, the association refused to open a grave for his interment until and unless his widow made a payment for perpetual care. She paid it, to cover the lot in which her husband was interred. She then arranged for erection of a memorial at the center of the three-lot area, but, because "perpetual care" has not been paid for two of the lots the association rejected a request, made on her behalf by the memorial contractor, that the association provide the necessary foundation. (Evidently, the rules reserve to the association the right to construct such foundations.) The result is that the contractor holds in his possession a memorial ready to be set up and already paid for, pending removal of the impasse caused by the widow's refusal to pay the association anything more for perpetual care.

Although we are not informed as to just when the association first attempted to impose lot care charges against lots in the cemetery, and particularly against the three here involved, we understand that no such attempt was made until long after the lots had been purchased. We also understand that until this attempt was made, the owner had been permitted to make his own arrangements for care, doing the work personally or through his own chosen employees, at will.

We are asked to cite court precedents bearing upon the question whether the widow in this case has a right to a court order requiring the association to permit erection of the memorial, without the payment demanded.

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We believe that the fact that she paid care charges to cover one of the three lots is immaterial on the question under discussion. She seems to be in a position to explain that she made the payment involuntarily and under coercion, to be able to inter her husband's body promptly. However, she would seem to be justified in conferring with her legal counsel on the advisability of seeking to recover the payment as having been obtained from her under duress, with possibly a claim for special damages based upon the coercive measures used by the association, if she has to start a suit to establish her right to erect the memorial without making the payment now demanded.

In considering what action is to be taken, the widow's counsel will, of course, carefully study the laws of Massachusetts, to make sure that there is no statute under which imposition of the lot care charges can be justified. It is clear that a cemetery lot sale purchaser takes title subject, not only to valid cemetery rules, but also subject to statutes that limit his rights by conferring reasonable powers upon the association. In an Indiana case (Paul v. Walkerton Woodlawn Cemetery, 204 Ind. 693, 705, 184 N.E. 537, 542) the Supreme Court upheld the right of an association, under explicit statutory authority, to levy assessments against lots for general cemetery purposes.

**Importance of Forfeiture Clause**

We are not told whether or not there is any rule of the Massachusetts association that one in arrears in paying lot care charges shall be debarred from making interments in the lot or from making improvements upon it. Even as to lots sold after the rule was adopted, the right to prevent such uses of the lot for nonpayment of care charges would seem to be very doubtful, in the absence of a rule specifically providing for so drastic a penalty for delinquency in payment. It is easily conceivable that an association would have a right to enforce payment of charges by suit, without necessarily having the right to interfere with use of the lot.

We find no decision of the Massachusetts Supreme Judicial Court that comes closer to settling any question here presented than that rendered in 1940 in the case of Grocer v. Montifore Cemetery Assn., 307 Mass. 45, 29 N.E. 2d 313. That decision merely covered a case where a lot deed was subject to certain restrictions, etc., and where there was an existing provision that title to a lot would be forfeited if "after being duly notified" the owner should fail to pay an annual assessment. The association declared a forfeiture but the court set it aside, on condition that the owner pay up what he owed, because he had not been notified of the intended forfeiture. The court did not have occasion to consider a cemetery's right to impose new charges against lots already sold, nor to decide whether mere delinquency in payment of valid charges justifies interference in the use of a lot where the rule imposing the charges does not provide for forfeiture of burial rights, etc.

Such decisions of appellate courts in other states as have a bearing on our subject seem to distinctly deny the right of a cemetery to impose lot care charges against lots previously sold without provision for such charges, much less right to forfeit a lot for nonpayment of such charges.

**A Pertinent Pennsylvania Decision**

August 17, 1948, the Court of Common Pleas in Philadelphia rendered a decision that is squarely in point. That court is not an appellate court and therefore the decision is not of high authority. But its reasoning is in line with appellate court decisions.
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decisions cited below and we believe that most, if not all of, the higher courts would be apt to reach the same conclusion. In that case (Slifer v. Greenmount Cemetery Co., 66 Pa. Dist. & County Rep. 76) the court declared to be void a cemetery rule that required owners of lots that were sold before the rule was adopted to pay money to the cemetery for perpetual care of the lot before they could install new memorials. (The court did not say that such a rule could not be enforced against persons buying lots after the rule was adopted.)

The Philadelphia court decided that the fact that the lot deeds stated that they were subject to rules then in effect and those thereafter to be adopted did not permit taking away the right given to the purchaser of the lot, and his successors, to erect memorials without contributing to any perpetual care fund. The court said that the "practical effect of the rule . . . would be to deprive plaintiffs of the right themselves to care for their lots, if they wish to erect monuments or headstones thereon."

In 1934, the Michigan Supreme Court decided a case that bears a striking resemblance to the one under discussion. (Wells v. Daniell, 266 Mich. 250, 253 N. W. 285.) There a lot in a municipal cemetery was sold in 1889, subject to ordinances that might be adopted for the care of the cemetery, etc. In 1927, the city approved a rule adopted by the cemetery board, imposing lot care charges. Plaintiffs, owners of part of the lot, which had been subdivided, refused to pay the rate assessed, and, says the court, "desiring to give the lot personal care, applied to defendants"—the cemetery trustees—"to be supplied with water from the water system adjacent to the lot." The Supreme Court approved the decision of a lower court, requiring the trustees to furnish water service, upon payment of a reasonable charge therefor. The principal parts of the Supreme Court's opinion, here pertinent, read:

"The purpose of refusing use of the water was to coerce plaintiffs into paying the rate for annual or perpetual care of the lot.

"Defendants claim that the city owns and operates the cemetery in a proprietary and not a governmental capacity and, therefore, may adopt and enforce such reasonable rules as it may desire.

"Plaintiffs . . . contend that, after lots are sold, the city may not adopt rules calculated to force owners, with existing rights of personal care, into paying the annual or perpetual rates . . .

"The perpetual care rate would require a large deposit in a trust fund. Defendants can supply the cemetery lot with water from the water system pipes now installed opposite the lot.

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Their refusal to do is unreasonable and contrary to the just rights of the plaintiffs. *Plaintiffs have an undoubted right to care for the lot in person or select others to do so for them,* conforming, however, to reasonable rules and regulations of conduct. *No rule or regulation can operate to take away such right; neither may the exercise of the right be frustrated in the manner here sought. This is not an instance of purchase, subject to such a rule or regulation, but one free therefrom at inception, and now sought to be engraffed and exercised to the deprivation of an existing right.*

"The board had a right to establish annual and perpetual care rates, leaving acceptance thereof optional, but not to exercise coercion by arbitrary refusal to otherwise supply water for care-taking purposes."

The Michigan court cited decisions of the Iowa, Minnesota and Texas appellate courts, to the effect that lot-owners have a right to care for their own lots, subject to reasonable regulations. *Chariton Cemetery Co. v. Chariton Granite Works, 197 Iowa 403, 197 N. W. 457, 32 A. L. R. 1402.* *Scott v. Lakewood Cemetery Ascn., 167 Minn. 223, 208 N. W. 811, 47 A. L. R. 64.* *Ex parte Adolf, 86 Tex. Cr. 13, 215 S. W. 222."

**Other Decisions**

The Illinois Supreme Court decided that where an owner of a lot was entitled to perpetual care from a trust fund created by the cemetery placing ten per cent of lot sale proceeds in the fund, the association had no right to impose additional lot care charges and refuse assent to sale of part of the lot until such additional charges were paid. *(Steele v. Rosehill Cemetery Co., 370 Ill. 405, 19 N. E. 2d 189.)*

In Missouri, it was decided that a lot owner could not be required to pay a higher lot care rate than was in force when he bought the lot. *(Monett Lodge No. 106, I. O. O. F., v. Hartman, 185 Mo. App. 148, 170 S. W. 670.)*

In Oregon, it was decided that a lot owner could not be required to pay higher lot care charges when he had not neglected to care for the lot, on a theory that the lot might at some future time become overrun with weeds, etc. *(Mansker v. City of Astoria, 100 Ore. 435, 198 Pac. 199, 199 Pac. 381.)*

**CEMETERY'S RIGHT TO LEVEL MARKERS**

For reasons that have often been stated in this journal, the courts generally recognize the validity of any reasonable rule of a cemetery association, concerning the erection of memorials—*as applied to lots sold after adoption of the rule.* If uniformly enforced against all such lots, the installation of markers extending above ground level can no doubt be prevented.

But it seems that at least one cemetery association in Wisconsin is engaged in a policy that very well might be checked by court action were a lot owner to complain. We are told that the association not only no longer permits above-ground markers, but is lowering such markers as have already been installed.

*[Continued on next page]*
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We do not find any court decision that supports the power of a cemetery corporation to make, or require to be made, any change in a marker or any memorial that has been erected in accordance with rules in force at the time of the erection. In fact, the existence of such powers is negatived by the numerous court decisions which deny the power of an association to prevent installation of a marker or monument which it was permissible to construct when the lot was sold. For much stronger reasons, an association should not be permitted to alter, nor to require to be altered, a marker or stone that the cemetery permitted to be installed—excepting, of course, the right to require that a marker or memorial that is in dangerous condition be placed in safe condition.

It is readily understandable that if years ago cemetery authorities had considered the advantages of having all markers level with the ground—both from the standpoint of uniform appearance and of making trimming of grass easier—most cemeteries would have adopted a ground-level rule. But they did not, and there is abundant legal authority to support a view that it is too late for them to force upon existing lotowners a new rule requiring lowering of existing markers. And it seems to me that to attempt to lower them without first securing the consent of the lotowners is to invite suits for damage which conceivably would succeed.

BRONZE MARKER MONOPOLIES

We are asked to cite legal decisions or statues affecting
the validity of an Illinois no-monument cemetery's attempt to monopolize the sale of bronze markers. Does it constitute unlawful restraint of trade?

We find no Illinois statute or court decisions that specifically covers this question. But the writer believes that almost any court anywhere would be apt to decide that such a rule, if uniformly applied to all persons buying lots after adoption of the rule, would be binding upon such persons and their successors in ownership of the lots, but that the rule would not be enforceable as against persons who bought before the rule was adopted, or who were not notified of its existence. This belief is founded upon what the Iowa Supreme Court said in the case of Johnson v. Cedar Memorial Park Cemetery Assn., 233 Iowa 427, 9 N. W. 2d 385. In that case it appeared that defendant association had adopted a rule monopolizing the sale of bronze markers, but the court found it unnecessary to specifically decide whether the rule was valid, because plaintiff did not complain on that point but insisted—unsuccessfully—that a rule banning granite markers was void. The court said: "While we have upheld as reasonable the rule insofar as it prohibits the use of granite and requires bronze markers, we refrain from passing on the reasonableness of the requirements that the bronze markers must be purchased from defendant and foundations placed by it. It is doubtful if these provisions are reasonable as against any lot owner who has not agreed to be bound by them and is in a position to challenge them." Here is a clear intimation that one who has bought a lot subject to such a rule is bound by it, and if he is bound by it no one else has a right to complain.

The Iowa Supreme Court probably had in mind what the Colorado Supreme Court had decided in the earlier case of Gasser v. Crown Hill Cemetery Assn., 103 Colo. 175, 84 Pac. 2d 67. It was there decided that the association had a right to set apart a section of its cemetery as a memorial park and restrict marking of graves in that section to bronze markers, and to further provide that, in order to insure uniformity in style, grade and workmanship, all markers must be bought from the association. The decision was influenced by the fact there were other cemeteries nearby where persons could buy lots not subject to such restraints if they did not care to submit to them.

In an Illinois case—People v. Doe, 334 Ill. 555, 166 N. E. 112—the Supreme Court of that state upheld a cemetery rule barring marble headstones in new portions of the cemetery. But the court made it clear that such a rule must be uniformly enforced against all lots subject to the rule. The writer has no doubt that any court would annul a rule requiring bronze markers to be purchased from a cemetery association, if it appeared that the rule is not being enforced against all lot owners similarly situated.

VALIDITY OF CEMETERY RULE

An Eastern memorial company raises an interesting question, [Continued on next page]
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and we qualifiedly concur in the "thought" expressed by the company, as quoted below.

A cemetery association for some time imposed a $10 charge against lot owners for permission to install memorials or markers, although the charge was collected through the dealers making the installations. Recently the rule was so changed as to levy the charge against the dealer, ostensibly for use of the cemetery roads by the dealer.

"It is our thought," our correspondent writes, "that the lot-owner has his right to erect a monument when he purchases the lot and that the retailer, as his agent, acquires the same right, in which case it would appear that neither one can legally be charged such a fee that apparently has been established only for the purpose of increased revenue, and for which apparently no tangible services are rendered."

Some qualifications of the lotowner's rights must be noted. If he bought his lot under an existing rule that no monuments, or only memorials of certain kind, could be erected, he is bound by the rule. The legal principle that "the right if sepulture in a burial lot, as a general rule, carries with it the right of erecting monuments or memorial tablets over the graves therein" (14 Corpus Juris Secundum 92) does not mean that the right may not be subjected to reasonable rules. So, a cemetery rule may impose a reasonable charge for superintending the erection of a memorial, or for any other similar service.

But the writer knows of no court decision, or any rule of law, that would sanction the imposition against memorial dealers of a charge for using the avenues of a cemetery in the fulfillment of their contracts with lotowners—particularly when it is attempted to switch a $10 charge from one for permission to erect a memorial to one for permission to use the roads of the cemetery for that purpose. In the first case, it is a direct charge against the lotowner for the privilege of memorializing his Dead. In the second case, it is an indirect charge against him, because, obviously, the memorial dealer must add the amount to his other costs in pricing memorials.

Where a lot has been sold without any such restriction or imposition, there is, as above shown, an implied grant of right to erect a suitable memorial, and the courts seem to agree that the right cannot be taken away or burdened by a later adopted rule. The courts have further ruled that a memorial dealer has a right to sue to enjoin a cemetery association from interfering with his fulfillment of a contract with a lot owner for the erection of a memorial that does not violate any valid rule of the association. (Tonella v. Fishkill Rural Cemetery, 236 N. Y. Supp. 663, 135 Misc. 81. Anheuser v. West Lawn Cemetery, 282 N. W. 577, 230 Wis. 262.)

By general and long-continued custom cemeteries maintain driveways, etc., out of general revenues and we do not believe that any part of that cost can be switched to lotowners or memorial dealers who serve them, excepting as to such persons who may choose to buy lots burdened with an obligation to pay such tribute as a condition to being permitted to erect memorials.

However, the courts might very well uphold the validity of any rule that would reasonably regulate the haulage of heavy loads within the cemetery, in the interest of minimizing the damage to the roadways incidental to the installation of memorials.
Obituary Record

GLEN COE RICHARDSON

Glen Coe Richardson, president of the Corpus Christi Marble & Granite Works, Corpus Christi, Texas, passed away November 16, 1949.

Born at Old Union, Wilson County, Texas, April 11, 1888, Mr. Richardson had a long record of service. He had worked at the trade in Hillsboro, Temple and Goldwaith, Texas, and opened his first retail shop at Lockhart, Caldwell County, Texas, in 1913. This shop was sold in 1918, when he moved to Bay City, Matagorda County, Texas, and purchased a business from the late Harvey Richards.

About 1925, according to the report, Mr. Richardson moved his family to Corpus Christi, where he had bought a shop in 1921, and up to this time had divided his time between the two places. It was just about this time that deep water port facilities were established there, making possible water shipments from the eastern seaboard.

After incorporating the business, Mr. Richardson, in 1935, began devoting his time to real estate, and oil interests. He is said to have been one of those instrumental in bringing in the first oil well west of Corpus Christi, the start of the extensive oil activities in the locality.

Mr. Richardson had experienced the development of the monument business in that section from the times when a handful of “hand tools,” and a few slabs of marble, usually located in from the Vermont Marble Company’s warehouse in St. Louis, Missouri, were all that was needed to go into business, until recent times when large air compressors, sandblast generators and rooms, air hammers, etc., had served to lighten (?) the labor of the workman, and increase the possibilities of rendering better workmanship and design.

He liked to recall the times when a few slabs and bases would be loaded into a buggy, later a Model T Ford, and he would strike out over the countryside, find a purchaser, make the monument under the shade of a convenient tree, put in the foundation, set the stone, collect, and “strike out for greener fields.”

While devoting his time to the monument business, Mr. Richardson was active in association work and helped in organizing the industry during NRA days. In later years he was judge of his precinct, Democratic Party.

Surviving are his widow, Eula Howard Richardson, one daughter, Mrs. Thelma Starcher; and three sons, William S. Richardson and James E. Richardson of Corpus Christi, and Robert N. Richardson of Kinsley, Kansas.

B. RAYMOND LAFFERTY

B. Raymond Lafferty, co-owner of the Lafferty Monumental Works, Fort Worth, Texas, died December 1, 1949, at his home in Fort Worth.

Mr. Lafferty was born in Dublin but had resided in Fort Worth for twenty-two years.

WARREN KLINE SAYLOR

Warren Kline Saylor of the Wyllie-Saylor Granite Company, Newark, N. J., died on December 3, 1949, from a heart attack suffered while inspecting a plot of a monument in Fairmount Cemetery. He was 74 years of age.
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<table>
<thead>
<tr>
<th>Size</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>3/8&quot;</td>
<td>$26.75</td>
</tr>
<tr>
<td>1/2&quot;</td>
<td>$43.75</td>
</tr>
<tr>
<td>1 1/4&quot;</td>
<td>$75.00</td>
</tr>
<tr>
<td>2&quot;</td>
<td>$125.00</td>
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Pipe Sizes for Drains

<table>
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<tr>
<td>3/4&quot;</td>
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<tr>
<td>1/2&quot;</td>
<td>10.00</td>
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<tr>
<td>3/8&quot; &amp; 1/2&quot;</td>
<td>16.25</td>
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<tr>
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<td>25.00</td>
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<tr>
<td>1 1/4&quot;</td>
<td>37.50</td>
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<tr>
<td>2&quot;</td>
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18TH CENTURY VANDALISM MAKES HISTORY AT THE OLD STONE FORT IN SCHOHARIE, N. Y.

There are "public schools" (the perverse way in Great Britain for saying private schools) where desks, rich with the youthful scratches of Britannia's later Heroes, are carefully and lovingly varnished periodically to commemorate and preserve for younger generations the "vandalism" of their illustrious forebears.

One of the most attractive features of The Old Stone Fort Museum at Schoharie, N. Y., is the "vandalism" of our Colonial Fathers. Illustrated above, but not showing as clearly as we had hoped, are the inscribed names of some twenty 18th century Americans surrounding a wall plaque to Colonel John Harper, Frontiersman, soldier and Patriot as well as Commandant of The Fort in Revolutionary War times. Among the names for those whose ancestors came from Schoharie County, are Zimmer, Lindes, Rickert, Wart, Becker, Swart, Lawyer, Schuylerin, Campell, Vroman, Vrooman, Zeillil, Lee and many more. While some of this "Art Work" is crude, the majority of the lettering would be a credit to the professional stone cutter. The material varies from native sandstone, limestone, marble and an occasional piece of granite. For obvious reasons, sandstone was "the Preferred Medium."

LETTER FROM LELAND

Just as we went to press came a letter from Ernest Leland, now in Marietta, Ga., where he is presently engaged as a consultant on Design and Public Relations for the McNeels. Ernest refers us to page 84 Readers Digest, January issue for a NSE squib. The article, "Everybody's Happy on Capri," by Martha Gelhorn, war correspondent and erstwhile wife of Ernest Hemingway, tells of American Airmen stationed on Capri in 1943.

We quote the lines mentioned:

"The young airmen liked to spend their time in the bar of the Quisisana Hotel. All over the walls they left records of themselves: the missions they had flown, the names of the girls they loved. It was not much of a memorial, but it was an instinctive attempt to leave something somewhere to say they had been alive."

In this case the natives of Capri whitewashed the record.

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