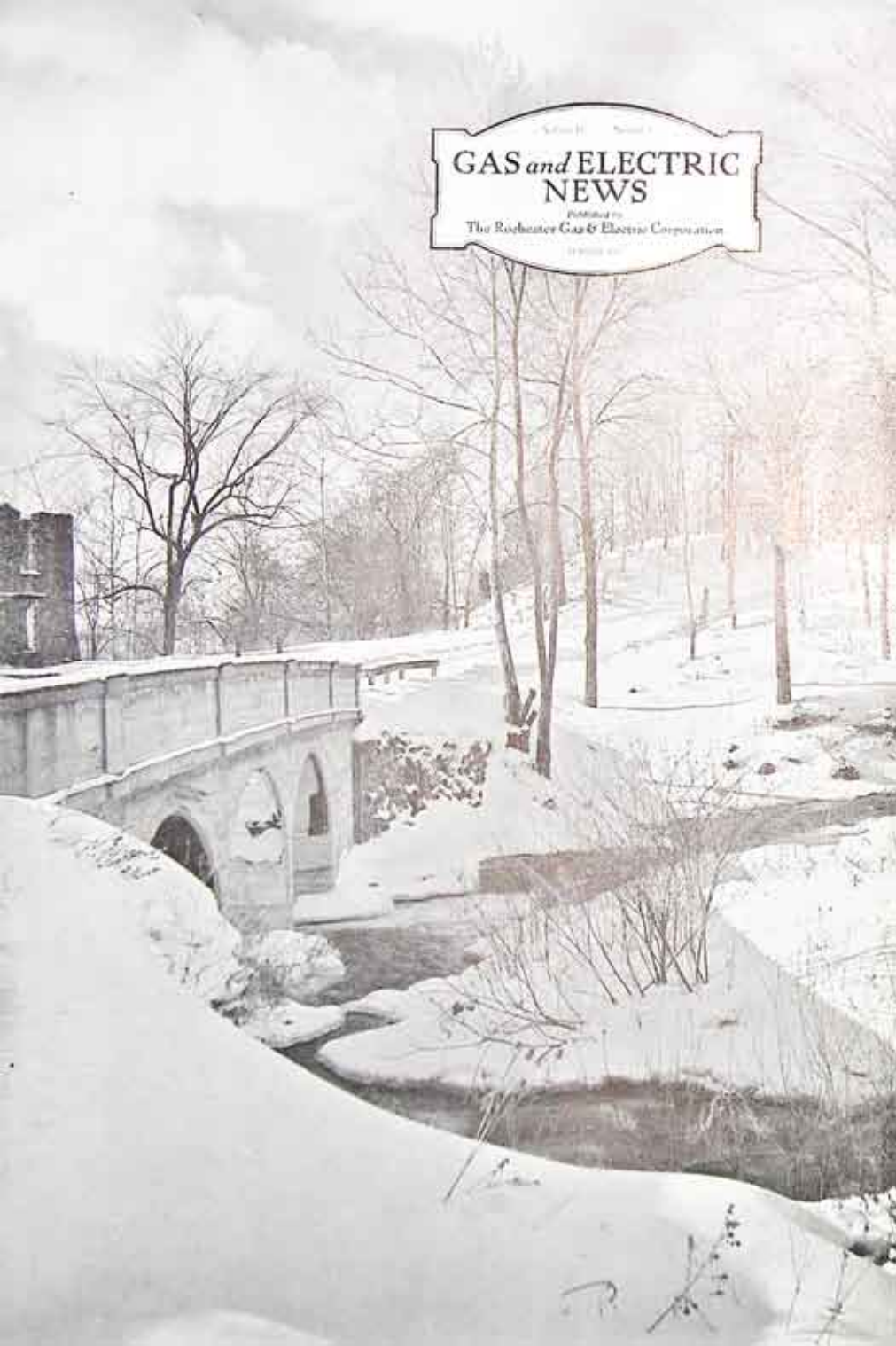


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GAS and ELECTRIC NEWS

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*Value
of a
Smile*



IT costs nothing but creates much;

It happens in a flash and the memory sometimes lasts forever;

It cannot be bought, begged, borrowed or stolen but it is something that is no earthly good to any one until it is given away. And if in your hurry and rush you meet someone who is too weary to give you a smile, leave one of yours.

For no one needs a smile quite as much as he who has none left to give.

—Selected.



*March Day
In Long Meadow*



Activities of the Ithaca General Office

PROBABLY the most interesting, and certainly the largest, single department in the Associated System is the principal office of the Company at Ithaca, N. Y. And because of the intimate relation which all the operating groups and all security holders have with the Ithaca office, directly or indirectly, the management felt that a brief summary of that organization's activities would be of interest and value. The work of this department is one of the most important links in the Associated chain of operation.

The activities of the Ithaca organization, including those of the Customer Ownership Department, come under the jurisdiction of Mr. O. E. Wasser, Comptroller and Assistant Secretary-Treasurer of the Associated Gas & Electric Company, who is now rounding out the 24th year of his connection with the Associated System. How his well trained forces fulfill the specialized responsibilities

which are theirs is the theme of this article. How their efforts bring them in close touch with the financial and operating pulse of our great organization, and how they are equipped to serve all its component parts, from the management to the stockholders and employees, are items we shall attempt to bring out in word and picture.

Historical Sketch

The Associated Gas & Electric System dates back to 1852, when the Ithaca Gas Light Company was organized and commenced furnishing gas service to 28 customers in the city of Ithaca. The Associated Gas & Electric Company itself was incorporated in 1906 by Mr. William T. Morris, a resident of Ithaca, which in a large measure accounts for the location there of the principal office of the Company.

The Ithaca office is admirably situated from a centralization standpoint to serve the rest of the Associated System because



Associated Gas and Electric System Department Heads of the Ithaca General Office. Left to right, back row: Meyer, R. G. Van Marter, F. W. Shaw, H. B. Christman, C. W. Kelley, H. W. Nichols, J. T. Clark, W. H. May. Center row: T. F. Rowe, M. M. Carbin, U. E. Beach, M. L. White, L. A. Reimondi, A. G. Rickel. Front row: H. W. Chatfield, L. Garchin, O. E. Wasser, S. C. Stackhouse and J. J. Dugan



O. E. WASSER

Comptroller and Assistant Secretary-Treasurer of the Associated Gas and Electric Company

of its location in an educational community, the home of Cornell University, it has ample facilities for obtaining help required in the performance of the important functions coming under its jurisdiction.

In 1916, the Ithaca General Office required only half the time of one man, and that man was Mr. O. E. Wasser. In 1920 it consisted of but four employees: Miss Ann LeChien, now Mrs. Dowd, secretary to Mr. S. J. Magee, Vice President and General Manager; Mr. H. G. Boynton, now in the office of Mr. H. C. Hopson, Vice President and Treasurer; Mr. T. F. Rowe, now in charge of Personnel and Systems in the Ithaca office, and Mr. O. E. Wasser. In 1922 the office force comprised 12 people. In 1927 it had grown to 50 and today the payroll comprises a total of 500 permanent employees and from 100 to 175 temporary workers who are employed as necessity requires.

A Veritable Beehive of Activity

At Ithaca, one is first impressed with the busy-bee activity evidenced in all departments. Everyone seems to have so very much to do, but seems to be doing it with both efficiency and dispatch, even in the face of unusually rapid Com-

pany growth. It is a determined, optimistic organization. It reflects Mr. Wasser's personality, the esprit de corps of the original Ithaca Office personnel as well as the efficiency displayed in selecting capable human reinforcements to stem the tide of the ever increasing demands made upon this important office.

Mr. Coleman Moore, who has been with the Associated organization for almost seventeen years, was recently transferred to the Ithaca office as Assistant Comptroller. Mr. Moore entered the employ of the Kentucky Public Service Company in 1913, subsequently being transferred to the Staten Island Edison Corporation, where he became Comptroller of that Company.

Satisfied Employees

The Associated policy of filling its demands for its more important positions from within its own organization encourages all employees to do their best to merit promotion. At Ithaca right now forty employees are pursuing correspondence courses in various subjects related to their work. Fifty others are attending



Main office building at Cornell and Green Streets.



night High School, and all of these ambitious young persons have their eyes on better jobs which will be theirs when they can qualify for them.

Employees are further encouraged toward good work by an excellent system of employee rating. Qualification cards detailing the personal and business qualifications of employees and their records are maintained upon which members of the personnel are rated regularly every three months. At regular intervals employees names come before a committee which passes upon their fitness for advancement and increase in salary. When a person fails to make good in one department, he is given an opportunity to qualify in another, to find the place where he can be of the most service to the organization while acquitting himself with the greatest personal satisfaction.

Auditing the Fundamental Activity

The office of Comptroller and Assistant Secretary-Treasurer, brings to mind thoughts of multifarious clerks, auditors, bookkeepers and other experts in the field of financial records, reports, audits, statements and many other allied items. The Comptroller is not unlike a general

who is asked regularly to marshal data to verify or justify the proposed actions of the Management, who are ever waging the fight for better or more expansive service to the communities served. This data must be available almost upon demand. It must be accurate, for it is used as a basis in formulating policies and executive actions. But stockholders and the general public also have questions to ask and Ithaca is the general clearing house for these activities.

Departments

The Ithaca organization at the present time consists of the following departments:

Customer Ownership; Parent Accounting; Treasury; General Accounting; Construction Accounting; Personnel and Systems; Insurance and Tax; Service Department, consisting of Addressograph, Stenographic, Stationery and Printing, Mail and File Divisions; Securities Accounting Department, consisting of Dividend Paying, Accounts Receivable, Trading, Employees' Investment and Correspondence Divisions; Traveling Auditing; and Internal Auditing. A brief description of the activities of each department follows:



Here are the dividend accounts of the Associated System's 101,000 Class A stockholders.



Customer Ownership Department

One of the most important departments at Ithaca is the Customer Ownership Department, said to be one of the largest and most efficient in the country. This department functions under Mr. U. E. Beach, who has been a member of the Associated for twelve years. It supervises the stock selling activities carried on in 13 different geographical divisions covering 26 states and the Maritime Provinces, each of which in turn has its divisional manager.

The work of the Customer Ownership Department is to sell securities of the Associated Gas & Electric Company, to provide funds with which to finance new construction programs which are necessary to take care of the constantly increasing and ever present demand for service on the part of the System's customers. This department, besides supervising the activities of over 200 salesmen in the field, plans and conducts employee campaigns throughout the System, and forms a personal contact between the Company and its security holders.

The Customer Ownership Department had its inception in 1922, under the supervision of Mr. O. E. Wasser, and during the first year of its existence ap-

proximately \$500,000 in securities were sold. The sales handled by the department during the year of 1929, however, exceeded \$54,000,000, thereby reflecting not only growth in efficiency and selling ability but also remarkable evidence of confidence on the part of the Company's customers, in its financial policy.

The Associated Gas & Electric Company was the first major utility which inaugurated the policy of financing through the sale of the holding company securities. This is a practice quite generally followed today by other utilities. Incidentally, the Associated policy of conducting sales campaigns among employees has been very successful and has effected a twofold result:

- (1) It stimulates customer-good will and co-operative effort among those whose progress is inseparable from that of the Associated Gas and Electric Company.
- (2) The employee, acting as



Hollerith tabulating machines, which make possible the payment of dividends to 101,000 Class A stockholders in a period of three weeks.



"Front office" of Addressograph Division, where card and stencil record of over 300,000 accounts holders and others are maintained.

salesman, learns to know his Company better, becomes a more efficient employee, obtains a background of financing economics, and is thereby more impressed with the necessity for good service and proper treatment of customers.

Parent Accounting Department

This interesting department comes under the jurisdiction of Mr. J. J. Dugan, who has been a member of the Associated System for 19 years. In order to properly make plans for the future, efficiently manage the various associated groups, keep in close personal contact with the results accomplished in them and handle the financial policy of a rapidly growing associated organization, it is necessary that information applicable to the entire System be readily available and accurately furnished. This is the function of the Parent Accounting Department which consolidates reports received regularly from all of the operating properties. Subsequently it gathers this data and transforms it into an all inclusive report to the management which tells in figures, a story of the activities of all companies and incorporates it into a

unified picture of the progress of the Associated System as a whole.

Thirty-nine auditors and bookkeepers are kept busy in this work, and when it is known that the Associated System operates in 26 states and is composed of approximately 25 groups of companies the efforts of this department are appreciated.

Treasury Department

The functions of this department, which comes under the jurisdiction of Mr. A. G. Rickel, who has been a member of the Associated organization for 3 years, have to do primarily with the collection and expenditure of funds.

While each operating property makes its own collection and expenditures covering results of operations, the Treasury Department controls over 1,000 bank accounts in the Associated System covering such cash transactions. From periodic cash reports, this department knows at all times just how much cash is available from all sources. This department is also responsible for all security collections resulting from Customer Ownership activities. Thousands of checks are received monthly from partial payment subscrib-



ers and holders of Class A Stock to round out their accumulation to full shares; on one particular day recently over 4,000 such remittances were handled.

The Treasury Department also acts as fiscal agent for the Company. It pays to the government forthcoming taxes on bonds owned by customer-owners and makes monthly reports covering these bond issues which are tax free to purchasers under a special covenant. There are now sixty-three issued of Associated System bonds on which this tax free covenant applies. The Company's plan of dealing with the government direct as fiscal agent comprises a saving both to the Company and to the bond holders, of whom there are more than 40,000. The Treasury Department is also responsible for the reconciliation of dividend checks and answers inquiries in connection therewith, and some months sends out, as high as 60,000 checks, which alone is a strenuous job.

As a result of reports issued by this department, the management is enabled to keep in close contact with the finan-

cial phase of the business, receiving reports of the cash required for operating expenses, bond interest, dividends and other System obligations.

Insurance and Tax Department

This department is responsible for assessments on the New York State properties; follows up the rendition and payment of tax bills; appears before regulatory bodies in connection with assessments and in general looks after the important phases of tax matters applicable to a large organization which furnishes service in thousands of tax districts. It is in charge of Mr. L. A. Reinhardt, who has been a member of the Associated organization for 14 years.

While a general insurance department is maintained in New York, the Ithaca office maintains a record of values, insurance coverages, and so on, but is primarily concerned in the proper handling of claims, seeing that individuals injured, or in some other manner incapacitated while on duty, receive proper medical care and other attention.



Machine room of Addressograph Division, showing graphotypes (stencil-cutting machines) and automatic addressing equipment.



The centralization of all important activities is a policy with which one is constantly impressed who visits Ithaca and the more one encounters it the more he is assured of its economy to the stockholder and to the customer alike.

Securities Accounting Department

No other department in Ithaca possesses more general interest for stockholders than the Securities Accounting Department. This department is managed by Mr. H. B. Christenat, long an Associated employee, and is divided into separate sections described briefly below:

Dividend Paying

This division takes care of dividend payments on all of the Associated Gas and Electric securities, as well as the securities of the underlying properties. There are now approximately 186,000 stockholders, there being over 100,000 of these holders who own Class A.

It is interesting to compare the list of Class A holders on February 1, 1929, amounting to approximately 19,000, with over 100,000 on February 1, 1930.

Approximately half a million checks are issued each year, exclusive of divi-

dends paid on the Class A Stock which is paid in stock and scrip instead of cash. Recently Hollerith equipment has been installed in this department, with the result that forty people in 14 days, are now doing the work applicable to 100,000 stockholders, work which formerly required sixty people 20 days, when the list consisted of but 58,000 names. This is indicative of the fact that everything is being done at Ithaca to speed up the work, increase efficiency and add to the satisfaction of the stockholders, at the same time substantially reducing costs through eliminating methods which are found to be inadequate.

Another interesting feature in the Dividend Division is the accumulation ledger wherein is recorded the fractions of shares which are being accumulated for approximately 93,000 stockholders. Approximately 20,000 stockholders sent in their checks for sufficient fractions to round out to full shares following a recent dividend date.

Accounts Receivable

This department, under the direction of Mr. M. K. Slade, who has been a member of the Associated System for 17



These correspondents answer about 400 letters a day from stockholders throughout the world.



years, handles the accounts of subscribers who are purchasing their securities on the partial payment plan. On January 1st, there were approximately 25,000 open accounts on which regular payments were being made.

This department is also responsible for the Employees' Investment Plan accounting, which now comprises approximately 13,000 accounts, and also requisitions securities on full paid accounts, pays commissions, etc.

Trading Division

When a new Company is added to the Associated System, exchange offers are made and usually a large proportion of the original stock of customers in their home town company, through the activity of the Customer-Ownership Department, is eventually exchanged for Associated securities. When these stocks are received at Ithaca, the trading division of the Securities Accounting Department makes the necessary computations and requisitions from the Transfer Agent the proper amount of Associated Stock the customer is to receive. The transaction is checked, audited by the Internal Auditing Department, the necessary records are made and the new stock is ready to be sent to the customer.

Correspondence

Stockholders write thousands of letters to the Company's Ithaca offices. All of them are sincere requests for information relating to their investments. If each one of us, however carefully read all of the information which has been sent to us concerning our

One of the many fan-fold typewriters used in Ithaca, combining as many as 10 operations in one. Note continuous forms, saving operator's time to insert and remove papers.

stock, many of these letters asking for information previously given would be unnecessary. All letters, however, are given the most careful scrutiny. As hundreds of persons ask the same kind of questions and wish the same information, form letters suffice in certain specific connections. Other letters, however, must receive special handling. In January, 1929, the Securities Accounting Department received and answered 4,500 letters, a total which for the month of November last increased to more than 20,000 letters.

How Letters are Handled

Three years ago, the matter of letter writing was left to bookkeepers, but today all letters are received, analyzed and answered by well trained specialists. The mail is first opened by persons called receivers, who attach any previous related correspondence. Then the letters go to an expert stock accountant who gets the "gist" of them and notes on a working sheet the information to be obtained from the files by one of the ten questionnaire clerks. Finally, but usually with dispatch, the letters together with the accompanying data bearing upon their answer are turned over to skilled dictators in the correspondence division. Having the story be-





fore them, these men dictate their replies to dictaphones. Under this efficient plan there are no waits for stenographers, but everyone keeps consistently busy. Dictaphones are used generally throughout the Ithaca offices.

Statistical Division

Statistics bearing upon the sales of Associated securities to the public required for statistics by the Management or for advertising purposes, are prepared by the Statistical Division of the Securities Accounting Department. This special activity will be rendered much easier in the future by the utilization of newly purchased Hollerith machines, which make a machine operation out of what was formerly a rather slow, painstaking clerical task. These machines will replace with near card files scores of bulky books and ledgers, eliminate most of the human factor involved in many tiresome tasks, will speed up operations and act as a mute mechanical check upon important jobs of a former clerical nature. The assortment of stockholders' file cards into geographical divisions, according to classification of employment, and the gathering together of much other kindred data will easily and quickly be done



The "IBAC Rights Factory" where 270,000 warrants were prepared and mailed to security holders, entitling them to subscribe to the new Associated \$8 Interest Bearing Allotment Certificate.

by the new machines, at a tremendous saving in time and money.

Internal Auditing Department

In order to eliminate errors, a department has been set up, known as the Internal Auditing Department. It comes under the jurisdiction of Mr. M. L. Wise, who for several years was a senior accountant with a certified public accounting firm. This department checks and audits the work done by various other departments, particularly that of the Securities Accounting Department, and conducts audits either regularly or on special assignment.

In addition, certain records are maintained in this department which is isolated from other sections of the Securities Accounting Department, so that in the event of destruction due to fire or other causes certain records now maintained in the Securities Accounting Department could, with very little labor, be duplicated.

In one day recently this department audited requisitions for over \$1,250,000 in securities. Thousands of commission checks were put through at the same time and a statement of cash required for the payment of the interest and dividends was audited and forwarded to the New York office for executive action.



A view of the General Accounting Department of New York State Electric and Gas Association, successor to the first company in the Associated System.

Service Department

This department comprises the Addressograph, Stenographic, Stationery and Printing, Mail and File divisions and comes under the jurisdiction of Mr. S. C. Stackhouse, who has been a member of the Associated organization for four years.

This busy department is the headquarters for all addressograph lists of stockholders in the entire Associated System and is the largest addressograph department in New York State outside of the Metropolitan district. On file here are approximately 325,000 stockhold-

ers' addressograph plates, in addition to approximately 20,000 employees and about 30,000 consumers' and miscellaneous plates.

Six thousand changes of address are made here monthly, requiring new plates to be cut on the graphotype machines, on which 600 new plates are normally cut daily. Four automatic addressograph machines imprint 2,400 to 5,000 pieces per hour per machine. Thirty employees are kept busy regularly, but special or



Filing division of Securities Accounting Department.



Report Section of the Stenographic Division, where multiple copies of statements are made — the use of Ditto machines.

rush jobs often require the hiring of from sixty to one hundred extra persons, most of whom are townspeople or students.

A master card file of stockholders details the kinds of securities each one owns, and there are 75 alphabetical lists of stockholders used in mailing dividends checks. Many stockholders appear on several of the lists, but a system of eliminating duplications through "tabbing" makes it possible to automatically select, mechanically, and segregate whatever specific mailing list is required.

A miniature postoffice in this department facilitates the sorting of mail according to locality, in order for the Company to obtain the cheaper bulk and third class rates for publications such as "The Associated Magazine," etc. Such mail is distributed and tied out exactly the same as is done in a regular postoffice. In addition, such first class mailings as dividend checks, accumulation statements, etc., are distributed so as to be released by sections of the country, such

as the west coast, the south, the middle west and eastern seaboard. By following such a procedure, all stockholders throughout the entire country get mail of this type on or before the first of the month, no matter where their location.

We have not attempted in detail the complete function of this department, or any other. All we hope to do is to give some of the "high spots" in the greatly varied, yet highly co-ordinated departments which come under the supervision of Mr. Wasser at Ithaca.

Stenographic

The Stenographic Department consists of several sections, including the dictaphone section, the report section and a miscellaneous section.

The first one, as its name implies, transcribes letters dictated into the dictaphones; the second types and runs off on Ditto machines all the reports prepared in the Ithaca office, while the last section covers miscellaneous typing.



Stationery and Printing

More than five tons of paper are used at Ithaca monthly in the various departments for the preparation of reports, letters, mimeograph forms and numerous other purposes. Approximately 1,100 active printed forms are made and stocked, a perpetual inventory of all of them being maintained. This is exclusive of 900 mimeographed forms. One million impressions are made monthly in accounting forms, circular letters and envelopes, etc. A total of 100,000 mimeographed copies are run off every two weeks. Where large quantities of letters are required, steel plates are utilized which are capable of furnishing 500,000 attractive letters at a cost which is much below the cost of printing. All these activities are planned to satisfy the requirements of good work at most reasonable cost.

A photostat machine is used which is capable of turning out 250 prints per day in normal operation. This machine, however, has frequently furnished 1,000 prints a day in emergencies and paid for itself in one month's operation.

Constant alertness on the part of heads of departments at Ithaca for new electrically operated machines that will increase output and cut costs, indicates that everything is being done there to increase efficiency and satisfaction connected with the problems of mass production.

The purchasing of paper, equipment, and matters of this kind, come under the jurisdiction of Mr. R. C. Van Marter, who previous to his connection with the Associated System, was for many years in a similar

capacity with the Lehigh Valley Railroad Company.

Mail and File Divisions

All incoming and outgoing mail is handled through one section, from 1,000 to 1,500 letters being handled every day. The File Division is divided into two sections consisting of the general section and securities filing sections. There is also contained in the Ithaca office original copies of valuable documents, such as franchises and deeds, while photostat copies of such documents are retained in the various local operating offices.

Construction Accounting Department

This department under the jurisdiction of Mr. C. W. Kelsey, maintains records showing the amount of money spent on various projects and the progress made on each of them; maintains a detailed record of poles, wires, plants, substations, etc., installed throughout the territory; maintains detailed records of authorizations, as the result of which expenditures by the local operating groups can be made only after proper approval



Investment desk on sales floor of main office, where customers may subscribe for Associated securities. Mr. P. J. Fowler, champion security salesman of the Associated System, is seated at his desk.



by the management; renders reports to the Public Service Commission and other regulatory bodies; checks out idle equipment and cooperates with the insurance and tax departments, assuring that proper valuations are maintained on all physical properties for obvious reasons. Much of this detail is special to the operation of the New York State Electric & Gas Corporation but a considerable portion likewise applies to the System as a whole.

The system of fixed capital accounts as worked out at Ithaca has been highly commended by the Public Service Commission and is used generally throughout the Associated System. It shows a record of construction and other betterment programs honestly and accurately. Assurance to investors in Associated bonds and other securities of the soundness of their investments, is reflected in the fact that 12.5% of the Company's total sales, less maintenance charges, goes to insure an adequate reserve to keep properties in excellent condition.

General Accounting Department

This department comes under the jurisdiction of Mr. H. W. Nichols, who has been a member of the Associated System for seven years. It functions mostly for the New York State Electric & Gas Corporation and for years



"Latest thing on the market." Inserting machine being installed and which will assemble in high in the enclosure, place in envelopes and seal the flap.

has handled its general accounting activities. This comprises not only the accounting for these companies, current operating activities, but also handles reports to the Public Service Commission, Tax Departments, etc.

Certain functions in connection with the Associated System as a whole are also handled here, such as reports covering electricity and gas output for the System; budgets prepared by the operating departments and forecasts of results expected to be accomplished. Detailed reports for the entire System for the use of the New Business and Commercial Departments also originate here, while a centralized billing section takes care of the billing of appliance sales made in this territory.

The centralized stores division records all material, supplies, and merchandise received, maintaining unit costs, for the pricing out of all material used as well as a centralized accounts payable division for handling the payment of all accounts.

Special Activities Require Factory Production Methods

Issuing the rights to 250,000 stockholders on twenty-five lists of Associated and subsidiary securities, in a period of ten days, was a herculean task. It required a separate organization, with a working force of forty-eight persons hired for this special job. Mr. T. F. Rowe



Warrants announcements are assembled and "stuffed" for mailing to stockholders. Postage meter machine is operating in left background.

and Mr. J. T. Clark organized and conducted this large undertaking.

In this job, production progressed much as it does at the Ford plant. Each person had his specific task to do, and the production of each of the individual units had to be from 25,000 to 30,000 warrants per day to get the 250,000 warrants out in the ten days time. Supervisors kept every worker supplied with his special work. For instance, tables 15, 16, 17, 18 and 19 seated ten persons and were occupied by transfer clerks. The production of these tables was about 350 warrants per hour. Tables 5, 6 and 7, seating six persons were allotting the function of rubber stamping the number of rights and the amount of allotment certificates in the upper right hand corner. The production per person here was about 500 per hour. And so the work progressed to a satisfactory end.

Getting out the warrants was not all the work, however. Duplicate cards giving

names, addresses and classes of stock held by stockholders were prepared and numbered from the list with the warrant number, one card being sent to the New York offices and one remaining in the Ithaca files. Another huge task was that of answering by correspondence all the questions asked by stockholders or attending to new instructions for mailing them to bankers or brokers, to new addresses, or having the rights split up into varying amounts. All these special instructions were detailed on a card file showing the name and address of the stockholder, together with the special instructions contained in his letter. Before



Telephone typewriter device, maintaining, initiating written communication between Ithaca and financial office in New York.



releasing warrants for mailing they were checked against this alphabetical file with the stockholder's warrant, in order that his wishes might be properly executed. It was an intensive, high-pressure job, but they know from experience how to handle such emergencies at Ithaca.

Personnel and Systems

This department, which comes under the jurisdiction of Mr. T. F. Rowe, who has been a member of the Associated organization for sixteen years, confines its activities largely to the human element of the System and is based on the theory that employment is a two-fold proposition—that both the employee and the employer must be satisfied.

Detailed records of the individuals in the Ithaca organization are being maintained. Every opportunity is given to the individual to make the most of his opportunities and his abilities. The department also spends a portion of its time in devising new ways and means of accomplishing the best results through the revision of methods of procedure, time studies, job analyses, etc.

Mr. H. W. Charfield, until recently Assistant to the Comptroller, has just been appointed Personnel Director, while Mr. W. H. May assists in the pre-



HOWARD C. HOPSON
Vice-President of the Associated Gas
and Electric Company.



JOHN I. MANGE
President of the Associated Gas
and Electric System.

paration and improvement of systems through his duties as job analyst.

Traveling Auditing Department

This department comes under the jurisdiction of Mr. F. W. Shaw, a member of the Associated organization for ten years. It is concerned chiefly with the auditing and accounting for all the money handled in the local property offices and makes a quarterly audit of each of the offices in New York State.

This department also maintains a central record of all meters installed, a record which is checked against the ledgers in the operating offices. Earnings, accounts receivable, customers deposits and all other phases of activity are also carefully checked, and running records and working papers maintained. In short, everything affecting the operations of the Company, even including public relations and kindred other phases, are carefully checked, maintained and controlled through the medium of the Traveling Auditing Department.

The Ithaca Personnel

One of the impressive things in the Ithaca organization is the large number of young college men which reflects Mr. Wasser's belief in young people and his



desire to build up a permanent, cohesive and efficient organization. The services this organization has been able to give have been of such a nature that Ithaca has continued to be one of the largest nerve centers in the organization. An organization has been built up there which has ever been in close harmony with Mr. Wasser's high ideals for service, whose personnel is activated with a sincere desire to emulate him and to honor him through consistently giving their best efforts for the welfare of the work for which he stands responsible. That they have done this is evident from both the volume, the general excellence and the commendable dispatch with which this work continues to be done under obvious difficulties incident to rapid expansion in the Associated sphere of service and operation.

The activities of the Ithaca group are both a revelation and an inspiration to all other units in the Associated System. Our illustrations will serve to tell the story of the human side of this equation much better than we can. When you receive your dividend check, your stock certificates or one of the friendly letters which Vice-President and Treasurer Hopson likes to send to you occasionally, just try and visualize this spirited Ithaca organization. They are working for your interests all the time, and are attempting to do their part to make you happy in your indirect relations with them and the Company they represent.

77% Of All Power Used in United States is Electrical

According to the United States Census, at the end of 1927 more than 50,000,000 horsepower of machinery was used in the generation of electricity in the United States. This represents 77% of a total of approximately 65,000,000

HP of prime movers in the United States not including locomotives and steamship machinery. In other words, out of every four horsepower of power-making-machinery in the country, three are used in producing electric current.

Of the 50,000,000 electric horsepower of generating equipment, manufacturing industries have 10,000,000, central electric light and power plants 35,700,000, street railways 2,500,000, and various isolated plants 1,800,000 HP. This last item includes machinery installations in large office buildings, stores, irrigation works, etc., which are operated for commercial production of electric current to be sold to the general public.

Of this 50,000,000 electric horsepower, approximately 12,000,000 is in water wheels and turbines, and the remaining 75% in steam engines and turbines of various kinds.





Keen Competition Shown in Prize Plant Contest

THE Prize Plant Maintenance Contest, which ran from June to December inclusive closed with Station 3 having an edge on all other plants. The constructive results from this contest were such that it has been decided to conduct another contest of the same nature. All plants made great improvement in the general appearance of both inside and outside equipment, and properties. So keen was the competition that the judges often had a real job on their hands to decide between the good, the better and the best. The record made by all plants in the contest is shown below and speaks for itself, there being a margin on but 14.6 points between the first and last plants on the list of twenty-four plants or departments which competed. A margin of only 6.2 points separated first place from tenth position, and altogether the interest shown by participants was decidedly encouraging.

"Save the Surface and You Save All" is a very popular slogan used by a paint manufacturer. Its truthfulness is beyond

question. It is likewise true that keeping up appearances, cleaning up grounds, plants, equipment etc., has an equally beneficial effect upon operation, safety and the satisfaction with which employees undertake their respective tasks. Such effort brings to the surface possible hazards which otherwise might not be noticed. It helps to maintain plants and equipment in better condition, saves money, time and is a factor in building up a greater self respect among the personnel as to the importance of their daily work. It dignifies effort and is of great benefit to all concerned.

In speaking of this contest at its close, President Russell, who made the prize awards, had this to say to Foremen and Superintendents:

"We have just completed our Prize Plant Contest for 1929. The Contest was very successful and I wish to congratulate every one of you on the marked improvement made in the appearance and condition of your plants during the seven months of the Contest.



If you hear of a shortage in the gold supply, blame part of it on President Herman Russell, who was official judge of the Prize Plant Contest. Each of the men shown above received \$5 in gold in recognition of his great work in bringing second place to the Storehouse division. The men are, from left to right: Messrs. E. J. Spillane, Fred MacDonald, Don Mullen, John Rockfeller, Lynn Sawyer, Edwin Letson, Joseph O'Connor, Herbert Titus, Ernest Brunt, Bob Carter, Joe. E. Schorn, George Goff, Elmer Forest, Wm. Wolf, and President Herman Russell.



"When we instituted the Contest a suitable prize was to be given the plant which showed the highest average rating at the end of the Contest. Since then, however, we have decided to also have a second prize. Station 1 is the winner of the first prize with an average rating of 96.7. This station won the flag four out of seven months, which in itself is a tribute to the men operating this fine plant. The first prize will be ten dollars in gold to each employee at the station.

The Storehouse finished second in the list with a 94.4 average rating for the Contest. These plants won the flag during the months of November and December and are to be complimented on their excellent work. The second prize of five dollars in gold goes to each employee of the storehouse plants.

Stations 5 and 35, in third and fourth positions respectively, are both less than a point under the Storehouse in average rating.

"In view of the success in the 1929 Contest we have decided to have a similar campaign during 1930. The Committee of Award will continue its regular inspections, visiting each plant during the last half of each month. A flag similar to the one used in the 1929 Contest will be awarded the winning plant or station at the end of each month.

"In order to equalize as far as possible the opportunity of each station in this contest, a handicap system has been set up to compensate for the necessary difference in operation. Remember this is a new Contest and the 1929 ratings will have no effect on the 1930 Contest."

The plants are now in very fine condition and the 1930 Contest should certainly be more closely contested. A high rating is simply the result of work and pride in surroundings. There is no reason why your particular plant cannot be the winner.

(Continued on next page)



At Station 1, the prize plant, President Russell handed over to Mr. Walter Schale the "papers" involving each of the six men comprising the Station's personnel to \$40 in gold. From left to right, the men shown in the picture are: President Russell, and Messrs. A. C. MacDonald, Willie E. Hagberg, F. W. Gomez, Station Foreman, Edw. J. Perkins and Walter Schale.



Keen Competition Shown

(Continued from page 341)

Average Plant Ratings, June to December, 1929

Properties	
1. Station 1	96.7
2. Storehouse, Pole Storage, Ambrose Street	94.4
3. Station 5	93.7
4. Station 35	93.5
5. Blossom Road Holder	93.
6. Station 33	93.
7. Station 6	92.3
8. West Gas Station	91.3
9. Gas Distribution	90.9
10. Station 34	90.5
11. Station 9	89.8
12. Motor Department	89.6
13. Station 4	89.3
14. Station 3	89.1
15. Stations 26, 37, 38, 36 & 109-R	88.3
16. Garages, Front Street, Brown's Race, Coke Weigh House	88.1
17. Station 8	87.5
18. Pole Manufacturing Plant	87.5
19. East Gas Works	87.3
20. General Construction Shops	87.1
21. Steam Distribution	86.9
22. Electric Distribution	83.9
23. Station 2	83.1
24. Domestic Sales	82.1

The new contest is now under way, with no diminution in interest. Mr. Willis Hughes, Safety Engineer, is chairman of the prize inspection committee. The other two members are Messers William Gosnell and John Clark, who took the place of Mr. Wilder who served during the last contest. Watch this magazine for news of the progress of the present Prize Plant Contest.

Electric Cooling Wins on Farms

A THREE-YEAR test of electric refrigeration on six farms, during which detailed records of performance and cost were kept, indicates not only that electric refrigeration is more efficient for the farmer, but less costly than ice, says W. T. Ackerman, rural electric specialist, who made the survey.

Some of the facts brought out are as follows:

"The general results obtained were much superior to the ice method, and no adverse criticism of any consequence was noted.

"Two methods of using refrigeration were included: (1) Individual refrigerators for the house, (2) combined with dairy cold storage.

"Both self-contained and separated types of units were employed.

"Both insulated and uninsulated cabinets were used.

"Breakdowns and current interruptions were very limited.

"The refrigerators varied in size from 5.5 cubic feet of food storage space to 30 cubic feet.

"The average size of refrigerators was 27 cubic feet total contents and 10.5 cubic feet food storage space.

"Current consumption on the five standard types averaged 41 kilowatt-hours per month. The average maximum and minimum was 67 kilowatt-hours and 13 kilowatt-hours, respectively. The highest individual month was 100 kilowatt-hours.

"The average annual cost of operation was \$20.97, exclusive of the combination method.

"Total amount costs for using ice averaged \$41.63 per year with extremes of \$22.86 and \$64.00.

"Distinctly superior results were obtained from the electric method than with ice, from the standpoint of quality of refrigeration."

President Mange Lauds the Loyalty of Company Officers and Employees As Spring Campaign Looms

The Refrigeration campaign begins on April 15. Scores of employees have already purchased automatic refrigeration, have become enthusiastic about it and are all set to sell G. E.'s, Electrolux or Frigidaire refrigerators to their friends during the six weeks of the campaign. Added impetus will be received by all employees who read the following letter of President Mange to our President Herman Russell. It is nice to know that President Mange is interested in us, that he will watch with great interest the success which is bound to accrue to our efforts if we do our best. Mr. Mange's letter follows:

I want to express to you my sincere appreciation of the personal efforts of yourself and the members of your organization for their great interest and diligence in the various activities of the Company. The managers and employees of our operating companies are an important factor in the development and growth of the Associated System and it is by reason of their endeavors that we can look to the future with confidence.

I am very much interested in the sale of merchandise by our various operating companies because I feel that if we are to increase the use of gas and electricity in the home, we must be active in the promotion and distribution of devices for the consumption of these products. However, in order to accomplish the desired results, it needs the cooperative aid of everyone in all departments.

The system-wide Refrigeration Jubilee to be held from April 15th to May 31st, 1930, will be the first combined new business effort of our enlarged family. It will not only mean the combined efforts of managers and heads of departments but the active support and loyal heart interest of every employee in the organization.

There is no question as to the loyalty of our employees. This has been instilled in them by the inspired leadership and close personal and human contact of our managers. As the success of the campaign will devolve upon the employee, I feel quite sure it will be a success for by your own personal interest, every employee will be back of you, working as a unit to put the job over. I feel confident that it will not be a question of how many refrigerators we can sell but how many we can get.

Very truly yours,

(Signed) J. I. MANGE,

President, Associated Gas and Electric System.



GAS AND ELECTRIC NEWS

ROCHESTER GAS AND ELECTRIC CORPORATION
89 East Avenue, Rochester, N. Y.

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KENNETH MACDONALD.....Consumers Account
JEWELL SIMPSON.....Gas Manufacture
WILLIAM H. SPEARS.....Gas Manufacture
GEORGE B. HISTED.....General Construction
GUY A. CHADDOCK.....Station 3
E. H. STEIN.....Garage

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VOL. 17 MARCH, 1930 No. 9

Fair and Warmer, Or Otherwise

ALTHOUGH it seems as though some of our winters are milder and less objectionable than others, weather reports indicate that each year we have just about the same amount of fair weather and foul. The difference is that the combinations in which it appears vary so decidedly as to fool us quite effectually.

A fine day may be followed by a blizzard, yet we have had and have enjoyed that wonderful day. Nothing can take it from us. It is a part of our life, and has ministered to us happily. And so it is that our days are shuffled into all kinds and descriptions of elemental demonstrations.

The weather man does the shuffling, and we take what he sends. We can make ourselves either happy or miserable in our current estimate of the weather; and how many of us there are who scold and bluster, as badly as the weather itself, if we do not happen to like the cur-

rent day's mixture of sunshine and shadow.

But we should not be too critical of the weather. We are much like it ourselves. To our friends and associates we present either happy faces or sour ones; we storm and bluster or we beam with temporary smiles, just like Old Sol on a delightful day. Perhaps, on the whole, our human weather reports might surprise us as much as do the records made from year to year indicating just how much comparatively good or bad weather we have had.

And as we often remember a dark, gloomy day and storm about it at the expense of many delightful, pleasant, sunny days which we almost forget we have been favored with, so are our friends apt to estimate us more by our stormy periods than by the more predominant sunny ones which perhaps outnumber them almost two to one.

What kind of weather are you going to feature today. Think it over when you get up in the morning. Are you going to shine all day, or are you going to permit temperamental squalls to mar your usual complacency? As Mark Twain said, "Everyone talks about the weather, but no one ever does anything about it." But this applies to the elements only. They are beyond our control.

No matter what the weather is, however, it can usually be "Fair and Warmer" so far as our personal reactions to life are concerned. We can spoil any day fretting about trivialities, or we can drive away the clouds by painting them with sunshine.

Our faces register our prevailing moods as effectively as the daily weather reports indicate the weather forecast. Perhaps we ought to check up on ourselves often enough to see that the "Fair and Warmer" sign is not too frequently laid aside for that of "Unsettled Weather," on the weather maps which our faces present to the world at large.



Ruts



Remember a public sign which was prominent along highways when State roads were few and automobiles almost as scarce. The sign read "Don't drive in the center of the road, it makes ruts."

We thought of this sign recently during a conversation with an old lady who admits that she is rather 'set' in her ways. She is, however, a delightful person to meet.

During all the time we talked to her she was crocheting. Her fingers fairly flew as she created a very artistic design.

As she worked, she kept up her end of the conversation, knew just what was going on all about her but she never ceased to crochet. It seemed to be a passion with her.

We told this little old lady that we never yet had seen her sit back in her easy chair and actually relax, talk to us and let us get an honest-to-goodness full faced view of herself. We were a bit brutal, for we remarked that we were almost loath to cultivate her, because we were always afraid we might cause her to loose a stitch or whatever it is that happens when Granny's needle fingers lose their cunning.

She laughed heartily. Then she became a bit serious as she told us why it was that she always had to keep her fingers busy.

When she was a little girl, she said, her parents were very strict in regard to keeping all the children busy. Each one of them always had his or her work to do. Even during the evenings they were not often exempt, but had their 'pick up' work. The habit has continued through life for, said this nice old lady "I just couldn't bear to sit down here unless I had work for my fingers to do. I'd feel almost wicked."

So much for Granny, and she isn't our Granny either, more's the loss. We are

just a bit sorry for her, though, because she has never learned thoroughly to enjoy reading. She always has to pacify her conscience through work, work that keeps the blood rushing through ambitious fingers. But, is work everything?

Ruts, what terrible things they are when we let them get too deep. Like driving in the center of the road, or permitting ones car to get caught in the car tracks in icy weather—it takes a lot of trying to get out of them. To stay in them perpetually is nothing short of imprisonment.

Before we get too old, let's practice versatility. Let's drive our energies into varied channels, not let them drive us in mere ruts. Let's not be ashamed, after our day's work is over, to pitch right in and play as hard as we have worked. If we don't practice doing this as we go along, we'll get to be like Granny and be a slave for the rest of our lives even to some of the good habits which we have pursued into the realms of rutology.

Almost everything that is not bore-some work can be made to be play for us. Reading is pleasure, or ought to be; so is radio, motoring, dancing and other amusements; athletic sports; fussing around about the house or garden; washing the car once in a while; visiting with friends, in fact, there is no end of nice things to do, things that will keep us young in spirit.

Don't drive in a rut, it wears out your tires. Don't live in ruts for that wears out your capacity to enjoy life to the fullest with those who like to see you once in a while free from the stress and strain of work. As Amos says, "Unlax." Don't always bring your crocheting along. Sit down once in a while and have a good visit, just for Auld Lang Syne. We wonder if Granny will ever read this? But we're not afraid, because she told us that is what she'd do if she could live her life over again.

SALES SLANTS



SUCCESS THROUGH SALESMANSHIP

Mr. Glen Murat, one of our new refrigeration salesmen, celebrated his first week with the Company by selling two Frigidaires, which is fairly 'hot' selling for cold weather. Not to be outdone, however, Mr. Wm. J. Hill, the same week stepped out and sold 5 Frigidaires and 2 General Electrics, thereby winning first prize of \$20.00 offered for high man for the month of February. Mr. Hill has been with the Company for over two years.

Among the first nine names featured in the December Honor Roll of the Associated Gas and Electric Company's 'Selling Slants' magazine are the follow-

ing Company salesmen: Messers G. Ryan, E. Doody, K. Van Kleeck, F. Redshaw, Miss M. Delaney, Mrs. E. Hoffman, Mr. B. Kramer and Mrs. M. Ludlow. Other Company salespersons whose names appeared on this Honor Roll are: Miss L. Van Gelder, Mr. G. Doherty, Miss E. Noelke, Mr. J. Skuse, Mr. J. Judd and Mrs. Laybourn.

In the January Honor Roll, Mr. G. Ryan again earned first place, with radio sales of over \$4,042.00 and the following sales men and women again demonstrated their ability to land in the limelight: F. Redshaw, Mrs. M. Delaney, Mr. Wm. Brown, Mrs. E. Hoffman, Mr. K. Van Kleeck, Mr. Elmer Doody, Mr. John Skuse and Mr. Lemuel Clark.



For selling the most Ibacs during a two-week period in the Ibac campaign, Mr. Levi F. Warner, left, of the Domestic Sales Department, is seen receiving President Herman Russell's special prize of \$25.00 presented in person by the donor.



Mr. Dominick Talerico, shown in group picture, received national publicity when he finished second place in the June to January sales contest featured by the Gainaday electric washer sales organization. The contest was carried on through dealers in all states. Mr. Talerico through his good salesmanship won \$50.00 and was also high individual salesman for the year among washer salesmen in the Domestic Sales Department. During the contest, Mr. Talerico sold a total of 93 Gainaday washers, and the records of the other salesmen shown in this picture are: Wm. Basnip, 91 Gainadays; Mr. John Loux, 89 Gainadays; Mr. Wm. Holgate, 79 Gainadays. The excellent work of these four leaders and of all salesmen in the contest and others mentioned in 'Selling Slants' reflects keen enthusiasm, good salesmanship and excellent supervision.

Mr. Levi F. Warner, of the Domestic Sales Department, inspired by President Russell's offer of \$25. as a personal prize to the employee selling the most Ibacs between January 1 and 15, went out and sold thirty-two of them. He beat all comers and added the twenty-five berries to a fine commission check.



This quartette of Company salesmen sold a total of 352 Gainaday Electric Washers during a ten-month contest. Mr. Talerico, first on the left, winning second prize of \$50, in the nation-wide campaign. The other salesmen, left to right, are Wm. Basnip, John Loux and Wm. Holgate.

AUDITING

New Business

Net Increase in Consumers for Year Ending January 31, 1930

	Jan. 31, 1930	1929	Incr.
Gas	109,131	106,915	2,216
Electric	116,395	110,197	6,198
Steam	346	319	27
Total	225,872	217,431	8,441

Statement of Consumers by Departments as of January 31

	Gas	Electric	Steam	Total	Incr.
1920	79919	31220	75	111214	
1921	81095	34992	81	116168	4954
1922	81627	40838	104	122569	6401
1923	84395	49536	115	134046	11477
1924	87294	60157	110	147541	13495
1925	90469	71246	145	161858	14317
1926	94658	81532	184	176374	14516
1927	97856	90600	258	188694	12520
1928	102876	99662	321	202859	14165
1929	106915	110197	319	217431	14572
1930	109131	116395	346	225872	8441
Incr. in					
10 yrs.	29212	85175	271	114658	114658

Net Increase in Consumers by Months

	1928	1929	1930
Increase in Jan.	428	*4658	129
Increase in Feb.	439	291	
Increase in Mar.	527	4995	
Increase in Apr.	890	800	
Increase in May	912	584	
Increase in June	940	1086	
Increase in July	979	1699	
Increase in Aug.	1077	743	
Increase in Sept.	1374	895	
Increase in Oct.	1111	639	
Increase in Nov.	891	500	
Increase in Dec.	774	280	

*Includes meters of former Genesee Co.

Gen. Val. Pr.	718	2010
Mt. Morris Illum.	907	
Hilton Co.	314	
Cooper Co.	376	
	4325	

†Nunda Co.

	651	
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	Month of Jan. 1930	Jan. 1929	Increase
Amount of Payroll	\$373,489.96	\$341,447.24	\$32,042.72
K.W.H. Generated Steam	8,432,697	10,765,110	*2,332,413
K.W.H. Generated Hydro	26,040,181	20,049,400	5,990,781
K.W.H. Purchased	1,474,835	3,575,436	*2,100,601
M.C.F. Coal Gas Made	311,011	307,853	3,158
M.C.F. Water Gas Made	126,045	107,215	18,832
M.C.F. Gas Purchased	4,729	4,574	155
Tons Steam Coal Used	22,463	21,538	925
Tons Gas Coal Used	24,547	25,054	*507
Gallons of Gas Oil Used	465,725	349,108	116,617
Tons Coke Made	16,692	17,180	*488
Gallons Bengas Made	41,260	48,237	*6,977

*Denotes Decrease

Miscellaneous Data

	Jan. 31, 1930	1929	Incr.
Miles of Gas Main	778	753	25
Miles of Overh'd Line	6328	4786	1542
Miles Undergr'd Line	2798	2655	143
Miles of Subway Duct	1935	1791	142
No. of St. Arc Lamps	1533	1486	47
No. of Mazda Street and Traffic Lamps	23279	20982	2297
Total No. St. Lamps	24812	20637	4175
Number of Employees	2365	2255	110

E. B. A. for February, 1930

Balance 1st of Month	\$16,018.75
Dues—Members	1,680.92
Dues—Company	1,680.92
Fees—Members	19.00
Fees—Company	19.00
Assmt. Nos. 121, 126, 129, 131, 134, 136, 139, 142—Members	490.75
Assmt. Nos. 121, 126, 129, 131, 134, 136, 139, 142—Company	490.75
Members' Add. Life Insurance	574.11
Misc. Revenue	27.85
Total Receipts	4,997.50
Total Receipts plus Balance	1,016.03

Disbursements

Sick Benefits	\$ 1,552.56
Accident Off Duty Benefits	115.03
Accident On Duty Benefits	47.37
Death Benefits Nos. 145 and 144	625.00
Rental, Safe Deposit Box—1930	10.00
Group Life Insurance	10,045.56
Medical Examiner's Expense	1.50
Members' Add. Life Insurance	941.89
Proof of Death—C. Vandy, H. Donovan, J. Heckman	2.00
Expense of Nurse, Dec., 1929	85.28
Total Payments	13,424.19
Balance on Hand	7,591.84

Membership

Members, Jan. 31, 1930	2,050
Affiliated, Feb., 1930	23
Terminated, Feb., 1930	14
Gain	9
Membership, Feb. 28, 1930	2,059



Book Club Luncheon Meeting

THE annual election of officers took place at the March meeting of the Book Club held in Sibley's Tea Room. The retiring officers with Miss Margaret Serres as President, received the customary vote of thanks and the following new officers were elected for the coming year:

Dorothy Shakeshaft	President
Marjorie Gordon	Vice President
Gertrude Crosier	Secretary
Lauretta Murray	Treasurer
Edith McCallum	Editor Magazine Page
Mabel Esley	Librarian
Lillian Diner	Asst. Librarian
Helen Garvey	Book-of-Month
Anita Swartout	Book-of-Month
Mabel Esley	Chairman Membership

Miss Mabel Esley described briefly a number of the latest books. This was much appreciated since at this time new

books are due on the Book Club shelves. Some of the new books already placed with the Librarian are listed below:

FICTION

"Anita Agrees"	Theodora Benson
"The Office Wife"	Faith Baldwin
"Heirs"	Cornelia Cannon
"Exile"	Warwick Deeping
"The Altar of Honor"	Ethel M. Dell
"Down in The Valley"	H. W. Freeman
"The Maltese Falcon"	Dashiell Hammett
"Rosaleen"	Louise Platt Hauck
"Caverns of Sunser"	Paul L. Haworth
"The Amazing Web"	Harry Stephen Keeler
"The Coronet"	Manuel Komroff
"Tiger! Tiger!"	Honore Williss Morrow
"The 1,000,000 Deposit"	E. Phillips Oppenheim
"Let's Go"	E. J. Rath
"The Great Meadow"	Elizabeth Madox Roberts
"Today's Daughter"	Berta Ruck
"The W Plan"	Graham Seton
"The Mountain City"	Upton Sinclair
"Tagati"	Cynthia Stockley
"Native Soil"	Allan Updegraff
"The Doomed Five"	Carolyn Wells
"The Marsh Wife"	James B. Wharton
"The Woman of Andros"	Thornton Wilder
"Touchstone"	Ben Ames Williams
"Mammon"	Percival Christopher Wren

NON-FICTION

"The Meaning of Culture"	John Cowper Powys
"The Life of Walter Rathenau"	Count Harry Kessler
"The Human Mind"	Karl A. Menninger
"The Mind At Mischief"	Wm. S. Sadler
"Colonial Days in Old New York"	Alice Morse East



OBITUARY



WITH the utmost regret we announce the following deaths. To the bereaved families we extend the deep sympathy of the Officers and Employees of the Company:

Mr. Patrick J. O'Neill, Superintendent of Station 3, and for 37 years a faithful employee of the Company, died on Friday, March 21, and was buried at Holy Sepulchre Cemetery on Monday, March 24. Funeral services were conducted from the home, 68 Holmew Street, and from Holy Rosary Church, where solemn requiem mass was celebrated by Rev. Arthur A. Hughes, assisted by Rev. Wm. J. Naughton, Rev. Benedict Ehmann and Rev. Wm. Deveraux. A large delegation of Mr. O'Neill's former associates in the Company were present to pay their last respects to him who had given outstanding service as an employee and had exemplified to such a high degree the small sweet courtesies of life. Mr. O'Neill is survived by his wife, Mrs. Helen Cleary O'Neill, his son Emmer J. O'Neill, a sister and two grandchildren.

William H. Killip, father of Mr. Wm. W. Killip, of the Meter Reading Department, died on March 18, at his home, 139 Weld Street. Besides his son, Mr. Killip is survived by his wife, two daughters, a brother, a sister and four grandchildren. The funeral services were conducted from the funeral rooms of Hedges Brothers, and at Mount Hope Cemetery, where he was laid at rest.

Mr. Harold H. Donovan of the Chemical Laboratory, died at his home February 4. He is survived by his wife, one daughter, his mother, his grand-parents, one sister and two brothers. Mr. Donovan was a member of the Engineers Post, American Legion.

Mr. Charles Sedgwick Bridgeman, father of Miss Margaret A. Bridgeman of the Electric Distribution Department, died at his home, 2 Atkinson St., February 26. The funeral was conducted from his home on Feb. 28.

Mrs. Henry Marks, mother of Mr. Henry Marks Jr. of the Industrial Sales Dept., died at her home on March 5. Mrs. Marks was the widow of the late Henry Marks of the Traders National Bank.

Mr. Andrew S. MacDowell, superintendent of electrical construction, maintenance and generation, died suddenly, on Saturday, March 29, at his home, Brookside Drive. Besides his wife, Mrs. Lillian Bergener MacDowell, the deceased is survived by his son Andrew S. Jr., and three brothers, Embry C., Horace W., and Phillip W. MacDowell. Funeral services were held from the home at 2 o'clock, March 31, the Rev. Dr. John W. Laird and the Rev. Charles C. W. Carver officiating. Burial was made at Mount Hope. The active bearers were Thomas Buck, Edward Whipple, Charles W. Miller, Guy Brooks, James Doyle and Sidney Alling, and the honorary bearers were composed largely of Mr. MacDowell's former associates in the Company. Mr. MacDowell had been an employee of the Company for twenty-two years, and through faithful attendance to his duties had risen through many important positions and had endeared himself to our large employee body by his sunny disposition and sterling personality.

Alice Jeanette Noyes, daughter of Mr. and Mrs. Burwell Noyes, died on Saturday, March 29, at the home of her parents, 301 Glenwood Avenue, aged 25 years. Besides her parents, she leaves to mourn her loss one sister, Helen R. Noyes, and four brothers, Edwin A., Burwell F., George F., and Gordon M. Noyes. Funeral services were held at the home on Tuesday, April 1, with interment at Riverside Cemetery.



PERSONALS



Mr. Harold Cox, a former employee in the Telephone Order Department, is visiting friends in the city. Mr. Cox is living in Johnson City at present.

Mrs. Georgia Finnerty who has been a relief cashier is now a regular, and Miss C. Byrne because of ill health is now acting only as a relief teller.

We wish to express our regrets to Mrs. Edw. Finery who, after serving as a cashier for five years, has moved to Springfield, Mass. Because of her husband's business activities which necessitated his change of locale.

Mr. Michael Kane, recently promoted to stockroom keeper in the Motor Department, has demonstrated his fitness for that position. At inventory, it was stated that the stock was in excellent condition and that his records were perfect.

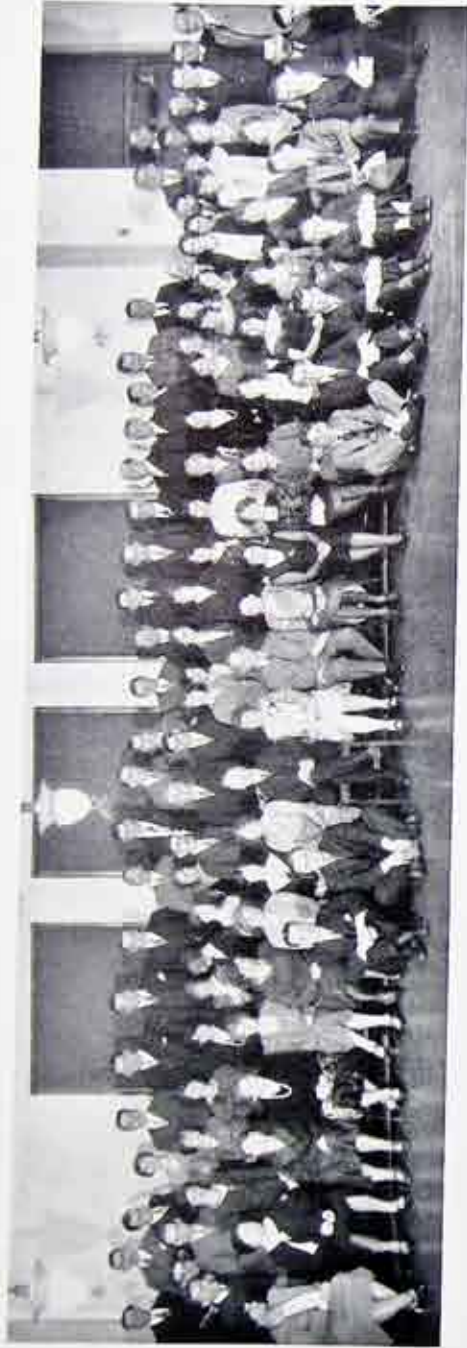
On account of the intervention of our Year Book, some of the items in this issue are a bit old. Nevertheless we are using a few of them.

From the Motor Department we learn that Mr. Ralph Vrla fought a hard fight for one of the Thanksgiving turkeys offered as a prize for selling Ibacs. He lost out by just one Ibac, but with the commissions he earned, Ralph was able to have turkey just the same, for with that old bird as an incentive he worked harder than he otherwise would have worked, which may or may not prove that a bird in the gas range is worth two anywhere else.

Mr. A. Claugens has been transferred from the oil switch maintenance section of the Motor Department to the construction division, under Mr. Ralph Vrla, Superintendent. His success in his new work, especially the manner in which he has handled the unit cost system is commendable. Mr. Claugens is a graduate of Mechanics Institute and of St. Bonaventure College, and is the possessor of the degree of Electrical Engineer.



Picture of our National Capitol from a photo by Mr. Hyman Greenberg, a former employee who now labors with Presidents and diplomats in his work with a national news and photo service.



An Revoir To Mr. Wilder

THE Domestic Sales Department has always been noted for its delightful social affairs. No matter what the season, there always seems to be some enjoyable function on tap under the auspices of this large department. On all festive occasions, Mr. and Mrs. Edwin Wilder have always been amiable host and hostess. Therefore, the transferring of Mr. Wilder's field of service to New York, as General Manager of Gas Sales for the Associated Gas and Electric Company, was a fitting opportunity for just one more of these enjoyable events. There doubtless was an undertone of sorrow in this last social event, for it marked Mr. Wilder's official parting with his former friends and associates. Aside from this, there was present the old familiar spirit of spontaneous enjoyment which has ever characterized Industrial Sales functions. The party was held on the Sixth Floor, which was fittingly decorated for the occasion. Luncheon was served, fol-

lowing which a program of interesting games kept everyone pepped up on a social qui vive. During the evening, Mr. Landis Shaw Smith, representing the department personnel, presented Mr. Wilder with a beautiful wrist watch as a token of their appreciation, and Miss Helen Smith gracefully presented Mrs. Wilder with a bouquet of roses as a gift from her friends and admirers. Mr. Wilder spoke in retrospect of the growth of the department and in appreciation for the spirit of the men and women who have supported him in his work as its Superintendent. When Mr. Wilder journeyed to New York to undertake his new duties, he must have taken with him many fond memories of his Rochester work and associates. And we are hoping that they will often revisit him that he is always welcome here, and that "Welcome" is written on our official door mat, and that our latch string is always hanging on the outside, waiting for his friendly pull.



Mr. Ranlet Miner, formerly of our Cashiers' Department, who left the Company's employ to become Assistant Secretary of the Pfaudler Company, has returned from a Western trip which he recently enjoyed with his father, Mr. Edward Miner, President of the Pfaudler Company, and Vice President of the Rochester Gas and Electric Corporation. Their itinerary took them to Cuba, Panama and the Pacific coast and they enjoyed a pleasant trip through the Panama Canal. Both Ranlet and his father returned looking unusually happy and healthy and it is easy to understand that their absence from Rochester during some of our tempestuous wintry weather was not only a prosperous business trip, but also a very happy experience.

We are glad to welcome Mr. Ivar Lundgaard back again into our industrial family. Nine years ago, Mr. Edwin Wilder assumed Mr. Lundgaard's position as Superintendent of the Industrial Sales Department. And on February first, Mr. Lundgaard returned the compliment and is now well established among his many old friends and many

new ones, in his former capacity as Prexy of this important department. We are sorry indeed to lose Mr. Wilder, even though we know he will drop in on us once in a while. But it appears that we have lost one old employee and friend to gain another, and that, on the whole, is a rather fair trade. And so, all in the same breath, we say hail and farewell, or isn't it better to make it au revoir.

Miss Mary Martin of the Consumer's Ledger Department recently attended the National Kappa Epsilon Sorority Convention in Schenectady, as the Rochester delegate. Miss Martin and her sorority sisters devoted their mornings to business matters but the afternoons and evenings were given over to enjoyment of the pleasant entertainment provided by the local chapter.

Mrs. Malvina Clark of the Main Office recently entertained the guests of a Tom Thumb wedding at Trinity Presbyterian Church, Bronson Avenue and Reynolds St. Mrs. Clark recited and read numerous humorous sketches written by well known contemporary humorists, as a part of the evening's entertainment.



Many delightful social functions are staged in the Assembly Room, sixth floor, Gas and Electric Building. The illustration shown above is from a photograph taken at a get-together and bridge party at the Women's Section. A tasty luncheon was served and a home-talent comedy was a feature of the entertainment.



Ice boxes and Ibacs might be the title of this story, about a woman who gave her hubby \$20 to pay on her electric refrigerator account. Hubby inadvertently paid the 'twenty' on the family Ibac account instead and brought home his receipt. His better-half studied it, saw the 6% noted thereon, then rushed downtown and asked a Company cashier why she had not been receiving the 6% reduction on her former refrigerator payments. Of course, it was easily explained, and the woman laughed loudly at her mistake. But all joking aside, investing money in 6% Debentures or Ibacs or in any other Associated security is just like putting it on ice, and there are hundreds of families in this vicinity which are doing just this, thanks to the excellent Associated advertising, plus the good work of salesmen in local investment departments.

Messers Charles J. McEneaney and H. Richard Kensil were recently in Canandaigua, N. Y. for a few days featuring Ibacs. In three days they sold a total

of 43 Ibacs, mostly cold turkey, which is not bad. Sooner or latter a salesman has to learn that some day he will run out of hot prospects. Much to his surprise, however, a good salesman often discovers that he can do as well or even better among total strangers. Did you ever try it out?

The Rochester Investment Department has formed a social club which meets each Monday morning. Three interesting meetings have already been held, with perfect attendance. That's a reason for this, however. When a member does not attend he is fined by a jury of his associates. He also has to pay a fee whenever he is late for meeting or work, the money thus collected being used for providing a banquet each month.

Mrs. Dickson, wife of Mr. Dickson of the Domestic Sales Department, and known to Rochester music lovers as Wilhelmina Johanson, recently was guest soloist at the Company's Coke Sales program broadcast over Station WHEC. Mrs. Dickson recently returned from extended engagements in the East. Both she and her delightful voice were welcomed by her many friends in radio land, who first became acquainted with her when she was soloist at the Eastman Theatre, on request programs over Station WHAM.

Miss Doris Fink, a special student at the Eastman School of Music, rendered piano solos at recent Intermediate and Epworth League services at the First M.E. Church.

In the Spring a young man's fancy turns to thoughts of love—and Lizzies. Mr. Arthur Hasler, shown in conference with a collegiate Model T, is getting the cobwebs out of his motor in anticipation of fine Spring days and the love of good roads.



Farwell Winter, hello Spring. Miss Margaret Bridgeman snapped this picture during a recent sleet storm, which we trust is the last one of the season.

Assistant General Manager Joseph P. Haftenkamp recently was elected President of the Electrical League of Rochester, an organization whose work has always been of keen interest to the Management of the Company. Mr. Robert M. Searle, the League's first President, did much to make its constructive activities a dignified and important contribution to the electrical progress of Rochester.

Flowers were mixed with farewells when Miss Helen Thomas, for some years an employee of the Credit Paying Department decided to sever her very happy relations with the Company. At close of work, her associates gathered around her to tell her how much they were going to miss her.



It was one of Mr. Searle's hobbies, and he never tired of giving to it his most enthusiastic executive assistance. Mr. Haftenkamp is especially suited to carry on in the same spirit of capable and friendly supervision, the work which Mr. Searle and others did so much to bring to success in the first few years of this organization's life. Other League officers for the ensuing year are: First Vice President, Mr. G. Fred Laube; Second Vice President and Chairman of the Executive Committee, Mr. Edward A. Roeser, and Treasurer, Mr. H. C. Ward. Mr. Edward J. Kramer was renamed Secretary and Manager, and the Second Vice Presidents in charge of sections of the League's work are: Messers Otis A. Barber, Patrick A. Dwyer, Bernard E. Finucane and Henry C. Johnson.

Mr. Kenneth Loyson, of the Andrews St. Office, better known as the baritone artist of the WHAM feature, "On Wings of Song," was the guest soloist at the First M. E. Church recently. He sang "Seek Ye The Truth," by Sidney Homer, and "Evening and Morning," by Max Spieker.

Mr. Harold Shakeshaft recently visited his many friends in the Company upon his return to Rochester for a brief business trip. With Mr. Shakeshaft during his stay here were Mrs. Shakeshaft and their two children Elsie and Harold Jr.



Henry B. Marks, Donald K. Smith, Leon C. Kinipol, and Raymond T. Prisch, all of the Industrial Sales Department, recently attended a five-day session of the "Househeating School" in New Bedford, Massachusetts.

The Motor Department is shining in a new coat of paint. It looks so well that the men give themselves an extra once-over before coming to work, so that they will better fit into the picture when they arrive at their work.

Recent stock campaigns have had a noticeable influence upon men in the Motor Department. They watch the daily market reports like most persons watch for Amos and Andy, and their interest in things financial would surprise you. After President Russell gave an inspiring talk before the men of the Motor Department, one man said "I just had to



Just to remind you that roses will soon be in bloom again. The young lady is Miss Margaret Barnard, daughter of Mr. and Mrs. T. E. Barnard, of Mt. Morris, N. Y.



"Happy days are here again," and look Betty Jean Stell, daughter of Mr. and Mrs. Wm. Stell, Jr., is seen out getting her share of Spring's first violet rays.

go out and sell, and I never sold anything before. I sold twelve the first day and have sold twenty-five since then. Don't tell me it doesn't pay to have someone like that stir us up once in a while, and make us feel like doing things."

Mr. and Mrs. Lindsay W. Hill are the happy parents of a little baby girl, Ruth Elaine, who made her first appearance in the Flower City on February 4. Mr. Hill is an employee of the Engineering Department.

The marriage of Mr. Lloyd R. Nellis of Gas Shop and Miss Margaret Mortimer, daughter of Mrs. Mae Seneca, of Brooks Avenue took place recently at Trinity Evangelical Church. Following the ceremony a wedding dinner was served at Blarney Stone Inn in Webster. Mr. and Mrs. Nellis left on a brief trip after the dinner. On their return, they will make their home at 568 Brooks Avenue, Rochester, N. Y.



Old Timer Receives Radio

Mr. Barney McGivern was recently honored at a party held for him at the Sea Breeze fire house. This function was instigated by Mr. John Tracey, indirectly, and later pushed to a delightful culmination by Mr. McGivern's friends at Andrews and Front Streets.

Mr. Tracey had been working on Mr. McGivern's more or less antique, three dial radio, trying to maintain it in such a way that the programs would always "come in fine." But he finally decided that Barney, as all of Mr. Givern's associates call him, ought to have a classy new radio. Therefore, he let some of the other men in on his secret. The radio was purchased. A date was set for the party. Feats and games were planned and everything was done to make the affair a happy and satisfactory get-together.

Howe Kieffer, when the proper time came, made the speech of presentation in his well known snappy style, and

Barney expressed his appreciation for the gift in a few well chosen words. It was a delightful evening for the thirty or more who were in attendance.

It is interesting to note that three old timers shown in the accompanying picture have each been employed by the Company for over forty years. They are Messrs Richards, McGivern and Kehoe. We trust that the radio will help Mr. McGivern to maintain his usual optimistic attitude toward life, and that during the coming summer static will be kind to him.

The marriage of Miss Marie Louise Bruns of the Gas Distribution Department and Mr. Richard Elliot Gunn of Toledo, Ohio was solemnized recently in St. John's Evangelical Lutheran Church. Following the ceremony a wedding dinner was served at the Green Lantern in Fairport. Mr. and Mrs. Gunn left immediately after the dinner on a motor trip to Florida. Upon their return Mr. and Mrs. Gunn will make their home in Buffalo.



Scene at the party in honor of Mr. Barney McGivern, when he was presented with a sensible Sparke radio by his associates at Andrews Street. From left to right the men are: Messrs. Martin Murphy, Joseph Richards, John McLeod, Barney McGivern, Howe Kieffer, John Tracey, Charles Harrod, Frank Kehoe, John Logan and Jacob Lauth. Messrs. Richards, Kehoe and McGivern have service records totaling 325 years.



SELECTED

FUMES AND FLASHES

AIN'T THAT SOMETHIN'?

Golfer—"Notice any improvement since last year?"

Caddie—"You've had your clubs shined up, haven't you?"

TYPOGRAPHICAL ERROR?

A newspaper editor has been trying to make up his mind whether or not the following sentence in a recent issue of a magazine was a typographical error:

"I've had a very pleasant evening," she remarked, as Harvey bit her good night.

WHAT PRICE COLLEGE?

"Where did you find this wonderful follow-up system? It would get money from anybody."

"I simply compiled and adapted the letters my son sent me from college."

A BACKFIRE!

About the time a man gets to thinking he's a big gun, somebody fires him.

TO HESITATE, ETC.

The man who halted on third base to congratulate himself failed to make a home run.

AN AMBIGUOUS BREAK!

He—"Were you ever engaged?"

She—"Yes, once, and he was a wonderful man, but he had a wooden leg—and I broke it off."

A WELCOME AT LAST!

"Are you a chess player?" a landlord asked a prospective tenant.

"No, I am not a chess player," was the reply.

"I prefer chess players as tenants," the landlord said, "because they move so seldom and rarely without great deliberation."

CORRECT

Weldon—"What would you call a man who has a smile for everybody?"

Sheldon—"A bootlegger!"

AN UNFORTUNATE OVERSIGHT

In court the other day, a lawyer turned to the opposing counsel and said angrily: "You are the biggest idiot I ever saw in all my life!" whereupon the judge gravely remarked: "Silence, sir. Please do not forget that I am present."

GUILTY!

All odds were against this tourist:

Auto Tourist—"I clearly had the right of way when this man ran into me, and yet you say I was to blame."

Local Officer—"You certainly were."

Autoist—"Why?"

Local Officer—"Because his father is Mayor, his brother is chief of police and I go with his sister."

A SLIGHT ERROR

A zealous but untrained reformer had secured permission to speak at the Northampton county jail.

"Brothers," he pleaded with them, "lose no time in turning to the pathway of righteousness. Remember, we are here to-day and gone tomorrow."

"Don't kid yourself," came a plucky voice from the rear. "I got eight years here yet."

COMPLETE COM-BUST-ION

Jack—"Who did Millie marry?"

Tom—"Some chap from London with money to burn."

Jack—"Well, she will make a good match."

MODERN ADVANTAGES

A New England girl and her New England grandmother sat in the ballroom of a Palm Beach hotel. Through her spectacles the elderly lady studied the beautiful creatures tangoing and Charlestoning on the polished floor. Finally she sighed and said:

"Ah, my dear Priscilla, if we had dared to dress like that when I was young..."

"Yes?" said Priscilla, with a blush.

"What a grandfather," said the old lady, "I could have given you!"

GOOD BUSINESS

A priest offered twenty-five cents to the boy who could tell him who was the greatest man in history.

"Christopher Columbus," answered the Italian boy.

"George Washington," answered the American lad.

"St. Patrick," shouted the Jewish boy.

"The quarter is yours," said the priest, "but why did you say St. Patrick?"

"Right down in my heart I knew it was Moses," said the Jewish boy, "but business is business."

To-Day!

With every rising of the sun
Think of your life as just begun.
The Past has cancelled and buried deep
All yesterdays—There let them sleep
Concern yourself with but To-day.
Grasp it, and teach it to obey
Your will and plan. Since time began
Today has been the friend of man.
You and To-day! A soul sublime
And the great heritage of time.

—Selected.



How to Forget



IF you were busy being kind,
Before you knew it you would find
You'd soon forget to think 'twas true
That someone was unkind to you.

If you were busy being glad,
And cheering people who were sad,
Although your heart might ache a bit,
You'd soon forget to notice it.

If you were busy being true
To what you know you ought to do,
You'd be so busy you'd forget
The blunders of the folks you've met.

If you were busy being right,
You'd find yourself too busy quite,
To criticize your neighbor long,
Because he's busy being wrong.

—*Selected.*

