SOUTHERN CALIFORNIA GAS COMPANY

Officers

WM. G. KERCKHOFF ................. President
A. C. BALCH ................. Vice-President
A. B. MACBETH ............. Executive Vice-Pres.
L. M. FARNHAM ...... Vice-Pres. and Secretary
W. B. HOLMES ...... Vice-Pres. and Asst. Sec.
A. E. PEAT ........... Treasurer and Comptroller
F. J. SCHAFER ............. General Mgr.

WM. G. Kerckhoff ................. President
A. C. Balch ................. Vice-President
A. B. Macbeth .............. Executive Vice-President
L. M. Farnham .......... Vice-President and Secretary
W. B. Holmes ............ Vice-President and Asst. Secretary
A. E. Peat ............ Treasurer and Comptroller
F. J. Schaefer .......... General Manager

Directors

WM. G. Kerckhoff
A. C. Balch
A. B. Macbeth
L. M. Farnham
W. B. Holmes

TENTH AND BROADWAY

T. J. Reynolds, Counsel
F. C. Ingram, Manager, Customers' Department
C. M. Grow, Manager, New Business Department
E. E. Sweeney, Land and Tax Agent
W. E. Robbins, Auditor
R. R. Blackburn, Claim Department
F. M. Banks, Sales Supervisor
R. W. Campbell, Superintendent Appliance Department
George Bowersox, Utilization Engineer
H. L. Ziegelmeyer, District Agent, Los Angeles
E. H. Wetlauer, Special Engineer
Karl Jorgensen, Efficiency Engineer
F. H. Holden, Department of Information

TENTH AND SANTA FE

W. E. Robbins, Auditor
R. R. Blackburn, Claim Department
F. M. Banks, Sales Supervisor
R. W. Campbell, Superintendent Appliance Department
George Bowersox, Utilization Engineer
H. L. Ziegelmeyer, District Agent, Los Angeles
E. H. Wetlauer, Special Engineer
Karl Jorgensen, Efficiency Engineer
F. H. Holden, Department of Information

C. D. Bell, Superintendent, Distribution
Lee Holtz, Asst. Supt. Distribution
C. M. Cole, Superintendent, Manufacture
B. G. Williams, Engineer
J. W. Cleland, Assistant Engineer

MIDWAY GAS COMPANY

Officers

C. L. WHITEHILL............. Asst. Secretary
A. R. SOULECK............. Asst. Treasurer

A. C. Balch ................. President
A. B. Macbeth .............. Executive Vice-President
Ben R. Meyer ............ Treasurer and Asst. Comptroller
L. M. Farnham .......... Vice-President and Secretary
W. B. Holmes ............ Vice-President and Asst. Secretary
A. E. Peat ............ Comptroller
Wm. G. Kerckhoff ................. President
Ben R. Meyer ............ Treasurer
A. B. Macbeth .............. Executive Vice-President
W. B. Holmes ............ Vice-President and Secretary

Directors

A. C. Balch
S. Waldo Coleman
Wm. G. Kerckhoff
L. M. Farnham
Ben R. Meyer
A. E. Peat
A. B. Macbeth
W. B. Holmes
T. J. Reynolds

OFFICE AND FIELD

H. P. George, General Superintendent
F. F. Doyle, Superintendent, Northern Division
E. S. Cole, Superintendent, Ventura Division
E. Henderson, Superintendent, Southern Division
L. M. Spencer, Geologist

* Serve both the Midway and Southern.

BEVERLY HILLS

A. L. Lynch, District Agent

SAN FERNANDO VALLEY DIVISION

S. C. Singer, Division Manager
R. S. Cheatham, District Agent, Glendale
W. G. H. Russell, District Agent, Van Nuys
G. W. Hackley, District Agent, Burbank

SAN BERNARDINO VALLEY DIVISION

H. C. McAllister, Division Manager
O. Jacobi, District Agent, San Bernardino
C. A. Gillespie, District Manager, Riverside
H. Tieck, District Agent, Redlands

REDDONDO DIVISION

J. F. Murray, Division Manager
M. A. Bentley, District Agent, Redondo

DOWNY DIVISION

E. A. Stowe, Division Manager
TWO MILLION BILLS A YEAR
The Southern’s System of Customers’ Accounting

Foreword:

A major public service corporation is confronted with accounting problems which are, it is needless to say, far from simple.

The Southern’s machinery of procedure in the posting of bills, each month, for more than one hundred seventy thousand customers, would appear, at first thought, necessarily elaborate and complicated. The statistically-minded could compile imposing data setting forth the number of square miles such an array of bills would plaster, or the distance they might extend, laid end to end.

Actually, however, the system employed in this vast task is based upon principles in essence simple and clear. The plan and organization of accounting procedure is briefly set forth below.

This outline will well repay reading for those interested in accounting methods, in departmental co-ordination, or in the general bases which underlie all business organization. The principles which apply to the operation of a voluminous system such as the Southern’s function with equal certainty in less intricate cases. From the brief report below may be learned valuable lessons: In this system are concentrated the results of years of research, analysis, and actual test of accounting systems by industrial engineers and public service corporations.

The CUSTOMERS’ Accounting system being instituted throughout the Southern California Gas Company’s offices may be variously defined as the “Stub Plan,” “Bookkeeping Without Books,” and the “Baltimore System.” It is a modification and refinement of the bookkeeping plan first devised by the Consolidated Gas, Electric Light, and Power Company, of Baltimore, and now adopted by a number of major utilities over the United States.

By the technique of the Stub Plan, bulky chronological ledger records are eliminated; duplication of effort is curtailed; and the operating efficiency of the entire department is raised. The keystone of the system lies in one fact: that approximately ninety per cent of all accounts are paid before the next month’s bills are rendered. Thus it becomes manifestly more logical to deal with the delinquent minority of ten per cent as an exception, recording such unpaid accounts, than to go through the interminable routine of debiting and crediting charges and payments which are, in reality, no more than deferred cash transactions. By this means only one-tenth of the actual record keeping is required, as compared with the ledger system.

The Customers’ Accounting plan was designed for the Company by Karl Jorgensen, and installed under the supervision
of F. C. Ingram, Manager of the Customers’ Department, with the assistance of W. O. Mulligan. Mr. Jorgensen has investigated the “Baltimore Plan” and the accounting methods of more than a dozen other large corporations, in connection with researches conducted by the Bureau of Commercial Economics, Industrial Engineers. After his work in connection with an analysis of accounting procedures for the Peoples’ Gas, Light and Coke Company, and the Commonwealth Edison Company (which corporations have since adopted the Stub Plan), Mr. Jorgensen analyzed the Southern California Gas Company’s accounting conditions, and recommended that a similar bookkeeping system, with certain modifications and refinements necessitated by varying local conditions, be adopted here.

In March, 1926, a trial installation of the Stub Plan of accounting was made in the Redondo Division office, under the supervision of W. O. Mulligan and M. A. Bentley, District Agent at Redondo. Its adoption there demonstrated the system’s practicability, which has been evidenced by tangible payroll deductions and increased departmental co-ordination. In consequence, the Company resolved to install the Stub Plan in its main office and in the other local divisions. In June the accounting procedures of the San Bernardino, Redlands, Riverside, and Van Nuys offices were transferred to the new basis, and it is expected that the plan will be put into effect in Los Angeles early in 1927.

The Stub Plan operates in the following manner: An extra stub is added to the monthly bills, containing much the same information as the ordinary Customers’ Stub. This is detached before presentation, and filed in lieu of ledger entry.

As bills are paid the Cashiers’ Record representing these payments are checked and balanced against the cash receipts for the day, and sorted into place in the current cash stub file. Here they remain until the posting date, at which time they are matched against the corresponding ledger records for each particular book. The ledger records thus matched represent accounts paid in full for the current
month's charges, and are filed separately from those delinquent.

The remaining ledger records, representing accounts for which a corresponding cash record has not been found, are bound together as a permanent recording of the unpaid balance. The closing bills

for each book which have not yet been collected are listed, this list being affixed to the unpaid ledger record. In this way the ledger record remains in its proper place until it is either paid or charged off, and the rewriting of such records is consequently avoided.

Under this system the meter-reading record becomes one of the most important keys for information, supplanting the former Customers' Ledgers. In this record is incorporated all billing and meter data, and it constitutes a complete chronological record of individual accounts, with the exception of cash transactions. The

The paper used is of a quality better than that ordinarily applied to this purpose, as it becomes a source of constant reference for practically all information required in handling customers' accounts.

In many respects accounting becomes more accurate under the revised plan. This is specifically demonstrated in the balancing of ledgers, where it is found that about eight out of ten books under this system are balanced without re-check for errors. When it is necessary to check, such a process becomes much simpler than under the previous system. The reason for this lies in the facts that

**Customers' Accounting at Redondo**

The Old and the New

Before installation of the Stub Accounting System it was necessary to refer to the voluminous stack on the left to verify account standings. The bound cards on the right represent an identical number of accounts.

<table>
<thead>
<tr>
<th>Meter No.</th>
<th>Meter No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>LOCATION</td>
<td>LOCATION</td>
</tr>
<tr>
<td>KEY</td>
<td>REGISTER</td>
</tr>
<tr>
<td>TESTED</td>
<td>EXPENSE</td>
</tr>
<tr>
<td>OPENED</td>
<td>OCCUPY</td>
</tr>
</tbody>
</table>

SOUTHERN CALIFORNIA GAS COMPANY

1926 METER READING COND. REMARKS 1927 METER READING REMARKS 1928 METER READING REMARKS 1929 METER READING REMARKS

OCT DEC FEB
SEP NOV JAN
AUG OCT 1928 DEC
JUL SEP NOV
JUN AUG OCT
MAY JUL SEP
APR JUN AUG
MAR MAY JUL
FEB APR JUN
JAN MAR MAY

Meter-reading-record Key-sheet
original records are used in balancing, and that the elimination of a transferring of these figures as debits and credits has reduced the possibility of errors to a minimum.

The "Cycle Method" of balancing customers' accounts is employed, as was the case under the previous system. Each meterbook is balanced at the time the cash is posted for the month, on the day before the book is taken for reading. Operations in connection with such work are much simpler and easier than they were under the old plan. It is not necessary to leaf through a volume of ledger cards in order to segregate unpaid items, as these are all together, sewed in a pack which shows the exact amount of unpaid bills outstanding. All that then remains for effecting a balance is to deduct the amount outstanding from that of the previous month, add whatever miscellaneous earnings there may be for the current month, and deduct cash received up to the billing date. This remainder should then balance against all unpaid items grouped in the delinquent account ledger.

An additional advantage of the revised system is its elimination of the necessity for separate compilation of net earnings. The total of such revenue may, under the Stub Plan, be directly derived—in one operation, with the new Burroughs Utility machine—from the monthly bills.

Work of the Collection Department, too, is facilitated by the fact that all delinquent accounts, being automatically segregated, are directly at hand.

The clarity and simplicity of the Stub Plan are becoming manifest even to those unacquainted with accounting procedures. It is believed that the system's elimination of duplicated effort will be markedly reflected in time to come by a constantly decreasing unit-cost, matched by a corresponding increase of facility and accuracy in departmental mechanism.
STORES ACCOUNTING

IN THE latter part of 1923 the Southern California Gas Company instituted an investigation of its stores accounting system. Certain defects in current methods of accounting for material and supplies had been recognized for some time—defects due to the fact that the Company's growth had been so rapid as to preclude the possibility of considering in detail the merits or demerits of its departmental systems.

The stores research was undertaken under the supervision of Karl Jorgensen, and included studies not only of our own methods but also of those employed in the stores procedure of many other utilities.

As an outcome of this investigation it became apparent that the fundamental pre-conditions of an effective accounting system are three:

1. A complete allocative listing of all supplies, to serve as a guide in replenishing stock, as a protection in case of fire losses, and as a record to verify inventories;

2. Price lists for supply charges and for inventorial verification;

3. A periodical inventorial system to verify records and to prevent material shortages.

Mr. Jorgensen's research revealed that some utility corporations, along with many commercial companies, had adopted the individual requisition plan for each item issued. After a thorough investigation of its possible advantages and drawbacks the Company decided to establish this system as a basis for the revised accounting procedures.

A direct physical control over issues on the part of the storekeeper appeared to be the only effectual method of safeguarding stores supplies. Any attempt to maintain an accounting through historical records in some other department remained futile unless such a fundamental control was established. (This viewpoint is often referred to as the Operating Method, as distinct from the Accounting Method.)

In the latter part of 1924 a trial installation of the recommended plan for stores accounting was made in the Glendale offices. Following the success of this test measure, the management authorized adoption of several features of the revised system. In February, 1926, major modifications were made in accounting procedures, and new equipment—such as tab-desks, Comptometers, and an Underwood Fanfold machine—was purchased.

The major accomplishments of the new system are briefly enumerated:

A standardization of nomenclature for materials and supplies has been effected, and descriptions of all items have been reduced to a uniform basis. In order to
The chart above illustrates stores procedure in handling all supplies received.
perpetuate accurate and standard descriptions of material received and issued, the coding system, which has been used on stores accounting records in the past, is now also applied to the bins in the storeroom. All items withdrawn are thus identified not only by their description but also by corresponding code numbers. Furthermore, an addressograph plate has been prepared for each item, from which all installation of services, meters, and regulators, were adopted. These reduced the number of individual items to be priced and accounted for by approximately fifty per cent.

The unit-issue-ticket plan has made possible the elimination of expensive tabulating machines, which have required the services of specially trained operators. An additional simplification of record keep-

Valeria McGuffey, operating a new Underwood Fanfold Machine, used in connection with the revised Stores Accounting system.

new records are printed. An ultimate precaution has been the introduction of an Error Record, which will focus attention upon types of errors and upon employees responsible for making them.

These measures taken to insure correct descriptions of materials have been of even greater importance than the accounting system itself or than any other single feature of the revision work.

During the last five months of revised procedure the department has had far more accurate records and fewer errors than in the past.

In the early part of 1925 recapitulation sheets for fittings used in connection with ing was brought about by the installation of a condensed form of memorandum account for fitters' working stock, which has replaced some ten thousand memorandum cards.

Features of the revised accounting system which differ from the old plan are these:

1. Elimination of one set of quantity cards at the Los Angeles Storeroom (quantity cards are retained at all outside storerooms);
2. Installation of price-records of easy access to a single clerk;
3. Elimination of accounting-by-values for each kind of material;
### Stores Distribution Form

#### Stores Issue

**No.** 216035  
**L.A.**

<table>
<thead>
<tr>
<th>SUMMARY</th>
<th>AMOUNT</th>
</tr>
</thead>
</table>

**RECN NO.**  
**ACC'T NO.**

**KEY WORDS:**

**DATE**

**FIRM 1-32 L.A.**

**QUAN.**

**CODE**

---

#### Material Request

**No.** 18303  
**DATE**

---

#### Distribution of Stores

**DATE** May 1926  
**ACCOUNT NO.**

<table>
<thead>
<tr>
<th>CLASS</th>
<th>CHARGES</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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A page of revised forms used in Stores Accounting
4. Abolishment of expensive tabulating machines for summarizing debits and credits;
5. Institution of a detailed statement of materials and supplies issued, for use in analysis of estimates by the Auditing Department;
6. Inauguration of a billing system for miscellaneous sales;
7. The use of an Underwood Fanfold machine for writing requisitions;
8. Trial adoption of a permanent form of requisition for purchases.

The final report on distribution of material and supplies for the month of June, 1926, was submitted by the Stores Accounting Division to the Auditing Department on July 10th. It should be noted in contrast that on March 31, 1925 (the beginning of the revision period), balancing of accounts was two months in arrears. There are still many refinements to be made in the stores system, one of the most important being a determination of minimum stock requirements, to be reached by a complete analysis of stock movements; an elimination of dormant items; and a grouping of materials which will result in deletion from accounting and records the numerous insignificant items which appear at the present time.

Economies realized through the new stores accounting system may be ascribed in large measure to the unstinted cooperation manifested between Karl Jorgensen, director of the revisions, George Knox, Storekeeper, J. P. Case, in charge of installations, and the branch storekeepers. A. R. Trautwein, Branch Storekeeper in Glendale, and his assistants, have been particularly active in taking advantage of the simplified procedures, and have contributed to the success achieved in outside storerooms as well as in their own division.
Gas Companies in Los Angeles
Prepared for Emergencies

The Los Angeles Chamber of Commerce has inaugurated a movement to develop within the local utilities an organization and a fixed plan to meet any conceivable community catastrophe.

Fire Chief Ralph J. Scott, chairman of the committee, is arranging the details of a system that will co-ordinate the efforts of the various utilities concerned. Each group of utilities—water, electric, telephone and gas companies—is to organize within itself a definite plan of attack. The gas companies have selected a committee consisting of B. G. Williams, Engineer for the Southern California Gas Company; O. R. C. Grow, District Manager, Southern Counties Gas Company, San Pedro; W. N. Henderson, Superintendent, Los Angeles Gas and Electric Corporation; and J. C. Gilbert, District Manager, Southern Counties Gas Company, Santa Monica. This committee is now functioning under the direction of Chief Scott and is developing a suitable organization to meet any possible major emergency. The organization plan is, briefly, to establish a suitable base for operations within the city and two or more branch bases at strategic points. In these centers there will be maintained charts of the gas works and holder stations, indicating outlet control; and charts of the distribution systems, showing main line valves. A complete record of the personal responsibility for operations within each company will be included in the general plan. In this way the fire chief, together with two or more representatives of each company, can be on hand at the base immediately in the event of a catastrophe visiting a city.

Such a scheme is representative of an ever-growing consolidation of the community's interests with those of the major corporations which serve it. It may be taken as a certain mark of expanding public service on the part of the essential public utilities.

We regret to record the death, on June twenty-seventh, of Joseph Richard Gross, infant son of W. I. Gross, order man for the Southern California Gas Company.

Convention

The Thirty-third Annual Convention of the Pacific Coast Gas Association will be held in Pasadena from the twenty-third to the twenty-seventh of August, inclusive. Detailed preparations are being made to make the Convention the most valuable one to the gas industry that has yet been held. Convention delegates from out of town will register at the Vista Del Arroyo, and all sessions of the Convention will be held there.

On Thursday, August twenty-sixth, will be held a three-minute speaking contest on the subject: "What Is the Greatest Present Need of the Gas Industry?" All members of the Association are entitled to enter this contest. It will be necessary for those who wish to compete to submit their speeches in manuscript on or before the sixteenth of August to D. L. Scott, Box 100, Station C, Los Angeles, California. Sixty-seven points will be allowed for the thought of the paper. Thirty-three points will be given for perfect delivery, annunciation, poise, and so forth. A beautiful cup is to be given to the winner of this contest. All members of the Association who are interested in entering this contest should send the information to Mr. Holden's office immediately.

We regret to announce the death of Mrs. Lucy Needham Bond, grandmother of Ralph and Roscoe Bond, of the Los Angeles Works, on July first, at the advanced age of one hundred. Mrs. Bond was born on the fourteenth of March, 1826.

Harry Ludwig Warren, Sales Engineer, was married on June twenty-second to Miss Maxine Winifred Hopkins, in the Little Church of the Flowers, Forest Lawn.

A. B. Macbeth, Executive Vice-President for our Companies, has been nominated for the Presidency of the American Gas Association. The election will be held in Atlantic City during the last of October, when the American Gas Association holds its annual convention.
GAS NEWS

A Publication of News and Information Issued Monthly for the Employees by the Management of the

SOUTHERN CALIFORNIA GAS COMPANY
MIDWAY GAS COMPANY

Department of Information, F. H. Holden
950 SOUTH BROADWAY
LOS ANGELES, CALIFORNIA

Vol. III August, 1926 No. 8

THE Gas News takes this occasion to officially announce the arrival of a baby sister, who has been named "Gas Lines." The unprinted weight of the baby sister was one thousand, one hundred and ten pounds, and Gas News, from his present mature position of sixteen to twenty-four pages does not feel jealous of the one-sheet, four-page infant whose duty it will be to visit all of our customers.

We believe that the actual physical service given by our Company is of the highest standard, and we believe that one of the most important tasks, if not the most important task, now confronting public utilities throughout the United States, is to keep their employees, their customers, and the public in general, informed as to their activities and aims. Such information must form the basis for good Public Relations.

Small failures to render the highest type of service, small disagreements, small misunderstandings, all these are bound to spring up in any large business. Whether these blemishes are held by the public to be all-important, or to be matters of little import depends on the mental attitude of the person concerned. From foreigners and from strangers, those whom we do not know, we will not accept thoughtfulness or slight lapses in courtesy with as good grace as from our close friends or our family. We want our customers and the public at large to know about us and to feel that we are friendly toward them. Gas Lines is going to be one of our ways of reaching, directly, our own customers. It will go out with every gas bill. It is not being stapled or glued to the gas bill, but is to be handed out as something which we believe the customer will be glad to get. While it is advertising, we are not planning to fill it with self-commendation. Any direct advertising which it will contain will appear in the same form as an advertisement in any other publication. The balance of Gas Lines will be given over to discussion of subjects intimately related to the work of running the home. Menus, recipes, suggestions about gas appliances, and other matters not directly mentioning the Southern California Gas Company are to fill three of its four pages.

We trust that the Little Sister of the Gas News will have a long and useful life.

THE day has almost, if not completely, passed when a man's value to his employer depends upon the strength of his back. Further than this, the day is not far distant when only the minimum of physical strength and the minimum of mental endowment will be demanded. If a person possesses the necessary amount of physical stamina he will be able to carry on most work which he may be assigned. In the same way it is the rule,
A Remarkable Night Photograph

Fronting Highland Park. In the background may be seen the mountain ranges which flank the San Fernando Valley.

rather than the exception, to find people who are sufficiently endowed, mentally, to carry on the necessary tasks in the social fabric.

The most important qualification which any man can have is that of his mental attitude.

A good employee must have the proper mental attitude towards himself, his task, his fellow employees, and the public whom he serves. If he fails to have the proper mental attitude towards himself, if he fails to consider his own work as of importance, if he fails to accommodate himself to the other employees who go to make up the organization, and if he fails to realize the necessity for courtesy, no amount of brain power will make up for what he lacks. Not to the swift come all the prizes and in this we can all find consolation. We can no more change our mental endowments than we can the color of our eyes. On the other hand we are masters of the attitude which we hold towards ourselves and the world at large. And our success or failure depends primarily upon this attitude.

August Seventh

We wish to impress upon your memories that, with the exception of those persons who are performing tasks which cannot be set aside, all employees of the Southern are to enjoy the seventh of August as a family picnic day. This day has been set aside by the Company and our offices will be closed, so that on one day families may be united and they may spend this day, at least, in the open air, enjoying nature.

Please remember, don’t come to work on August seventh unless you receive a special invitation to do so.
By SPECIAL arrangement with the Los Angeles Evening Express the Southern California Gas Company has established at 236 South Hill Street, Los Angeles, a demonstration booth where people from all over Southern California will be able to see gas appliances such as we handle. As part of this exhibit there will be three gas ranges connected and in operation. Upon these ranges demonstrations will be given by Mrs. Kate Brew Vaughn, who is nationally known as an authority on home economics, to show modern cooking methods with modern appliances. Large classes of girls, housewives, and, in fact, all those interested in cooking and home economics, come to Mrs. Vaughn each week. These classes will now have the opportunity of inspecting our appliances and of seeing the ranges in actual operation.

Throughout all our territory ladies who wish to know something about what a Clark Jewel Gas Range can do, or how valuable a Lorain Oven Heat Regulator may be, will be able to actually test out both the range and the oven heat regulator in this demonstration booth before making a purchase. Do not hesitate to tell your friends about this demonstration booth. It is open continually and there will be someone there to answer questions at all times.

THE CALL to attend the Annual Convention of the Pacific Coast Gas Association marks in a peculiar way a new era in the gas industry. Instead of being known, to-day, as the "Gas House Gang," gas men have reached the point where they can legitimately feel that they belong to the gas profession. Year by year the public have grown to depend more and more on gas service. It has become a part of the home and economic life of the American people. They have found it to be the economical and dependable fuel for performing their many tasks about the home, and are beginning to realize its advantage in industry. Hard, consistent work upon the part of gas men during the past generation has gradually established a standard of excellence which it is the duty of all connected with the industry to maintain and improve. To raise such a standard of excellence will mean harder and more consistent work. Failures which might have been condoned in the Nineties cannot be tolerated today. As a corollary to this we have the formation of esprit de corps in the gas fraternity. There has taken form an ideal of service which is higher than personal comfort or personal gain. Gas must be kept on the town. Even as, to a lesser degree, the railroad man feels that the wheels must be kept running, the gas man today regards as one of his highest duties, service to the community. Instead of working first for selfish ends he works more and more for ideals.

With this new idea comes a knowledge of the solidarity which exists throughout the gas profession. North and south, east and west, gas men meet to discuss their problems, to learn what is new in the gas industry, to try in every way to improve the service rendered. The Pacific Coast Gas Association Convention will be worth while from a social standpoint, but it is not upon this basis that the Convention has been called. We meet in order to further and advance our knowledge of the best methods of maintaining our ideal of service.

VOTE

Elections are to be held the last of August. It is the duty of every American citizen to go to the polls on election days and to vote as intelligently as he can on all questions presented. In final analysis there is no other safeguard for our liberties and our rights. If men and women fail to vote they are placing in jeopardy the free institutions for which many have lived and for which many have died. Demagogues, deluded fanatics, extremists of one type or another, all these have little room in a democracy which has a large and active electorate.
Vacation scene in Giant Forest, California

Gas Wins Another Test

After being blindfolded, employees of a Chicago store were given two cups of coffee, one made from beans roasted by gas, the other from beans prepared in the old-fashioned coke roasters. Every one of the employees, and there was a long line of them, declared the gas-roasted coffee the better of the two.

Not only has the gas-roasted coffee a finer flavor, but twice as much of it can be produced in half the time required by the coke roasters.

COVER

On the front cover is pictured the City's new Public Library, opened on July twenty-second. The library is equipped with low-pressure automatic gas-fired boilers, connected with the Company's lines.

Final installation tests were conducted on July eighth and ninth, under the supervision of Harry L. Warren, Heating Engineer with the Southern California Gas Company. Test reports indicated an operating efficiency which exceeded claims of the boiler manufacturers.

Secretary of Labor James J. Davis, in a recent address, declared: "In the last twenty-five years the number of stockholders in American industry has grown from 4,400,000 to 14,400,000. This great increase in the number of stockholders indicates clearly that constantly greater numbers of our people, particularly among the wage earners, are coming to an appreciation of the viewpoint of the owner and manager of industry. Other circumstances which show an increased distribution of ownership are the growth of savings bank deposits and of life insurance policies.

"To-day more than 807,000 individuals own stock in our first-class railroads, an ownership which in 1915 was shared by only 511,000. Savings bank deposits grew from $8,400,000,000 in 1912 to $20,874,000,000 in 1924."

Central: "I have your party, please deposit ten cents."
Customer at the end of the line: "Wazhashay?"
Operator: "Deposit your money."
Pre-Volstead customer: "What I want, girlie, is to converse with a real friend, and not (hic) financial advice from a total stranger."
LOOKING ahead, life's pathway is a long, long road to travel, but on looking back, once it has been trodden, it reaches but a little way. To youth looking forward, there is no end to the trail, but to age, both ends are in sight. This thought has come into my mind many times while writing this story, both in the light of my own years and in the light of the years of older men with whom I have traveled life's highway as it led across the score of years in the history of the Southern California Gas Company. And in looking back over the years that have gone and gone for aye, it brings a realizing sense of the fleet and limited span of ineffectual life as it is measured by that universal consumer's meter, Time, which needs no oil, no new diaphragms, no adjusting, and no repairs.

And when the backward glance extends beyond the individual horizon, in an attempt to pierce the haze of ten, twenty, and thirty centuries, the spoor of progress seems to trace its scanty stretch scarcely to the breadth of a human hand across the aeonian sky of infinite time. In one, two, or three thousand years much should be accomplished; and while much has been undertaken, yet painfully little has been brought to fruition, and this is only because one-third of men are cowards, one-third are brutes, and the remaining third are milksops.

If humanity would do as it so frequently promises itself, and others, it would perform according to its pledge and do its best, which—if I understand the English language—means the supreme and uttermost. And if mankind meant what it said, or toiled when it had a task, the Millenium of achievement would have been ushered in long ago, and advancement could be counted some thousands, maybe millions, of years nearer the goal towards which humanity is journeying.

We sometimes think, and frequently hear that our modern progress in intellect, art, and the sciences has been wonderful almost to the verge of the miraculous, and yet I say, and say it with the assurance of understanding, that the wheels of progress in modern times are in rotation not because of our supposedly superior efforts but because of the power stored as momentum in the whirling flywheel of civilization, by the forceful exertions of the ancients, who, though lacking both tools and learning, wrought and elaborated so that succeeding generations might carry their labors nearer the destination of final perfection. I have said before, and I repeat again, that it is an easy assignment to improve on something already in existence, but it is a task for the superman to originate that which had no existence in his time, even though the form be crude and the operation defective.

At times, and on occasions when the gas business is such that this can be done without interfering with other duties and obligations, I close my eyes in meditation so that I may better glimpse, through the imagination, the powerful men of executive calibre in other centuries as they contributed material with which to build the mighty mound of civilized knowledge, down which the present day generation is coasting at a rate of speed to scorch the very foundations of attainments, and to our everlasting disgrace be it said that most of us, while we are doing it, have not sufficient sense to apply the brakes in going around a dangerous curve. I won-
der, will it all prove to have been worth while, and is it possible that for want of effort man will eventually lose the capacity for exertion; and, in losing that capacity, will he lose all, even himself? As far as I can read the written and unwritten pages of past civilization it seems not only possible but probable.

As a generous sample of progress I bring to your attention a much-lauded deep-well water pump of modern times, not so much because it dovetails into the foregoing prelude, but more because in the summer of 1913 the casing in the only water well the Company had collapsed in a manner to preclude further operating of the pump, pending the drilling of another well.

As to how I justify the prologue just mentioned is probably best set forth by means of the accompanying picture, representing this water pump in its initial stages of development by the original inventor, Archimedes, about twenty-three hundred years ago, and which was in practical, though limited, use for irrigation and other purposes along the river Nile. The only radical difference between our pump and that of ancient Egypt consisted in the power applied, since the principle is identical and the construction nearly so, in what we mistakenly credit to twentieth century inventive genius. So that the mechanical road of progress, from the time of Archimedes until now, should in reality be measurable by twenty odd years rather than by as many centuries, and it is worthy of more than passing interest that two thousand three hundred years were required to develop a possibility that changed the desert places of Southern California into garden spots for the Gods and provided the means for an independent water supply, so necessary to the Southern California Gas Company in the manufacture of gas, which today consists of six such pumps, operating in as many wells, delivering 3600 gallons of water per minute.

In the days of 1913 we had no emergency water connection to the Los Angeles water system as we now have, and even if we had, it would have been worthless, since the water distributing system in our part of the city was then inadequate for domestic uses, let alone for those of industrial importance. What we would have done had it not been for our natural gas supply I am at a loss to say, since it required about thirty-six hours to rig up a substitutional "air lift" in the damaged well. Water could be obtained in no other way, and since the manufacture of oil gas was impossible without water, we hit on the expedient of passing natural gas through the gas generators at medium heat, transforming it in this way from its natural state to one more nearly that of the manufactured gas, thus insuring evenness of quality for the use of our customers until water was again available. That was one of our first experiences in the reforming process as applied to natural gas which is now in use, not only in Southern California, but in various natural gas centers in the East.

Just so you will not be under the delusion that the method of raising water by means of compressed air is of a comparatively recent origin, I am presenting you with another picture, showing how this method was employed about five hundred years ago.

I could lead you further into the comparative fields of progress and invention, between our times and those that went
before, pointing out the marked differences between actual origin and later improvement, with particular reference to our Company’s activities, but space forbids more than one additional instance, which applies directly to the art or science of gas manufacture. It is commonly accepted for a fact that artificial gas first came under the observation of man some hundred and fifty years ago, but ample evidence exists that it was known and understood before the birth of the first Pharaoh in history, and while so far as we know the crafty used it only for the public purpose of befuddling the ignorant of the times, in various religious rites, and seemingly supernatural performances, nevertheless, to judge by the manner of exhibition and by the effects produced, the gas men of that day must have understood the production, transmission, and utilization of vaporous fuel fairly well, even though the quantity, distance, and use were restricted.

(To be Continued—October Issue)

One of the principles of evolution is that man may wiggle around all he wants to, but like his ancestor, the worm, a chicken eventually gets him.

Secretary Mellon, who has made his administration of the Treasury Department memorable recently discussed the finances of the one hundred and twenty million dollar Boulder Canyon Dam project. In part he said:

“I believe that, in general, sound public policy in America, as elsewhere, is to encourage private initiative, and not to have Government ownership or operations of projects which can be handled by private capital under proper governmental regulations. The Government operations of railroads in this country was our largest experiment in this line, and a comparison of public and private operation in that field justifies my faith in private enterprise. Canadian and European experience is the same.

“To get the Government out of business, whether it be in banks, utilities or monopolies, has become one of the most essential steps to permanent fiscal restoration of Europe, and I am loath to have the United States embark upon enterprises not strictly governmental in their nature.

“The fact that a government can furnish capital at a lower rate of interest is illusory, if there be taken into account that the public project pays no tax and therefore does not bear its share of the cost of government. It seems to me that if the project is one which can pay its way, private capital can be found. If it cannot pay its way, then we should consider whether all the taxpayers throughout the United States should be taxed for the benefit of a part of the country.”

One hundred and forty-three Michigan cities and villages, according to a report in the New York Times, bonded themselves to build electrical plants and distributing systems. Of the hundred and forty-three only fifty-nine now generate power locally and fifteen of these purchase a considerable portion of their current from neighboring utility companies. Last year alone twelve such plants were abandoned. A few of the hundred and forty-three still cling to their distributing systems and buy their current from privately operated companies.
COMPANY NEWS

The stork paid an eventful visit to the household of O. F. Van Buren, Engineer, on May sixth, leaving a seven-pound baby boy as a memento. Mr. and Mrs. Van Buren have decided that the name Donald can admirably be applied to the newcomer.

Edward Turner, day watchman at Plant Number One, returned on July fourth from a two weeks' vacation, hunting, trout fishing, and prospecting, at his Big Boulder claim in Bull-Frog Camp, in San Gabriel Canyon. Turner announces that any of the Company's employees, to whom a similar vacation program would appeal, are welcome to use his cabin and camp.

Herbert Andrews, Order Foreman, took a vacation trip to Yosemite. On the road a bear crossed the trail. Herbert stopped to get a picture of Bruin, but while holding his head down to focus his camera saw Bruin walking toward him to investigate. Herbert left.

A. S. Black is taking a month's leave of absence. On the first night of his trip he prepared to camp; fetched the necessary articles from his car, bedding, and so forth, and put up his tent. Everything went smoothly until he was ready to remove his bed from the car. He had left it at home!

Walter Conway says he does not like catfishing in this country as well as he does in the Tololo Bottoms in Kansas City.

L. H. Dell, Jr., is in Portland for a month.

Lee Holtz spent his vacation in Mammoth County and Yosemite.

A little seven and one-half pound engineer made his appearance on Thursday night, July fifteenth, at the home of F. P. Meyers. Both he and his mother are doing very well at present.

Rena Hulett, of the Paymaster's Department, was married in Seattle on July thirteenth. She will make her home in Montana. A shower was given for her on the third floor of the Distribution Building, between twelve and twelve-thirty. Above is shown the farewell ceremony, with Mr. Wade officiating. The symbolic meaning of Mr. Wade's gesture is, to date, unknown.
VAN NUYS DISTRICT

Dick Haack, Welder, killed a four-foot rattler in Round Valley, near the intersection of Van Nuys and Ventura Boulevards, while working there last month on a main extension. Judging from the number of rattle's, the reptile was believed to have been eleven years old. The foreman of the crew, Mr. Kerr, a member of the First Aid team for the Van Nuys District, stated that he was prepared, if necessary, to give first aid treatment, in accordance with the approved method, by lancing the infected part and injecting Potassium Permanganate. The snake skin now adorns the belt of Earl Caulk, whose hobby is hunting and trapping, when not driving one of the company's Moreland trucks.

Miss Isabelle Betts is our new clerk in the Commercial Department, taking the position formerly held by Miss May Dehougne.

C. J. Kristan and L. P. Greenelsh, Meter Readers and Collectors, each enjoyed two weeks vacation during the past month. In order to keep in trim, we understand that they took a little hike up to Arrowhead.

The Division Superintendent, Eugene Booze, makes Sherlock Holmes seem a novice when it comes to the detective ability he has displayed in locating gas leaks caused by ditch-digging machines that have been ripping up mains and services, preparatory to the laying of a network of sewers in the San Fernando Valley. With four contractors operating in the Lankershim area and three in the San Fernando district, it is not an uncommon thing to see him in three or four places at once (believe it or not).

A temporary clerk, Miss Mildred Crum, has been added to the Commercial force during the vacation period.

When asked if he had seen Ernest Torrence in the "Covered Wagon," Mr. Russell, District Agent for Van Nuys, admitted regretfully that he had not, but that he had seen Edward Everett Horton in Coffee Dan's.

Miss Dorothy Bailey, Head Bookkeeper, spent her vacation exploring the natural wonders of the Sequoia National Park and the Redwood Forest.

"The best is none too good when it comes to buying ointments for the relief of sunburn," humorously remarked Miss Dorothy Alcock, when she returned from Catalina, where she went for the "rest" of her life.

BASEBALL TEAM ORGANIZED

The boys of the Glendale District have decided to play ball, and at a recent enthusiastic meeting a subscription was raised to purchase the necessary equipment.

The men have rounded into playing form, and have several games arranged with teams of the Twilight League. Their schedule is open for dates with other teams.

It has been intimated that the Los Angeles operating force might be interested.

O. L. Johnson, our assistant district foreman, was elected as manager. All inquiries or requests for games should be addressed to him.

The Knights of the Broken Finger are: First Base, Carl Meredith; Second Base, Bill Skink; Short Stop, O.D. Smith; Third Base, Tip Finley; Outfielders, Pat Reilly, Pre Walstead, Dick Howe, Ernest Le Gros, Chas. Sanders, Jim Parker, Jep Miles, Frank Meredith; Pitchers, Sam Rice (Captain), Frank Monroe, Tillie Phillipi; Catcher, Al Binder.

S. C. Singer, Division Manager at Glendale, functioned on the Reception Committee which officiated at the National Editors' Association Convention here recently.

REDLANDS

It is with regret that we announce the resignation of Miss Kathleen M. Wilkes, Cashier at the Redlands office.

Miss Wilkes was taken ill on May nineteenth with pneumonia, and it has left her in a very weak condition.

We extend our best wishes to Miss Wilkes and hope for a speedy recovery. Her place has been filled by Pauline Haney, formerly of the Colton office.
Appreciation

SAN BERNARDINO

GROVER POPPETT, District Foreman, has left on his vacation. He says he is going to Tia Juana and we all hope he gets back to work on time.

J. L. McIntosh of the Storeroom is also taking a vacation, but we are not fortunate enough to know where he is going. Mr. Putney says it is his second honeymoon.

Mr. and Mrs. L. L. Meier are the proud parents of a baby boy, born June twentieth, which, as it happens, is Father’s Day.

H. M. Moyer, Field Engineer, seems to be very busy working on the new office. The San Bernardino force certainly will be glad when it is completed.

Mr. and Mrs. Charles Woods are happy to announce the birth of an eight-pound boy on July twelfth. The baby has been given the name of William Charles Alva.

J. J. Simon is back from a three months’ vacation. He tells us that he traveled nine thousand miles, covering territory all along the Eastern Coast, stopping at New York, Philadelphia and all large Eastern cities.

CUSTOMERS’ DEPT.

Mrs. Hoover is enjoying a visit from her daughter, Mrs. Fred Schutt, of Miami, Florida. They are now spending a two weeks’ vacation at La Jolla, where it is said only poets and artists live.

Miss Mildred Benson, who has been employed in this Department since July 7, 1924, resigned on July 15, 1926, to become the bride of Paul Robert Levins of Kingsburg, California. The wedding took place on July 17th. Their honeymoon will be spent in San Francisco.

Miss Irene Wittliff, who resigned on June 18th, to make an extended visit with relatives in the East, has returned to Los Angeles, boosting Southern California.

Miss Adelaide Paxton, Miss Mary Joyce, and Miss Margaret Schultz have been added to the personnel of the Customers’ Department.
GOSSIP OF THE AUDITING DEPARTMENT

A dire malady has sneaked unawares into the Auditing Department at the Main Office. It is called “Golfitis” and those who have succumbed to its deadly onslaught are R. C. Davis, J. Q. Ewing and P. A. Shimp. These unfortunate persons suffer very bad attacks about once a week (usually over the week-end) and return to work telling of strange things that befell them while under the influence of the disease. It is believed that the infection was caught from the Valuation Department, as there are some there who are known to be similarly afflicted. Herbert Collister is rumored to be the germ-carrier.

While hot weather discourages bowling among the male members of the Department, it seems to have no effect whatever on the ladies. May Tripplett and Beatrice Cannon have recently entered a Summer Doubles Traveling League arranged by the L. A. Ladies’ Bowling Association, of which they are members. They are not entered together as a team, but Mrs. Tripplett has as her partner Mrs. W. I. Parke, wife of our Chief Clerk, while Miss Cannon is playing with a Miss Bryant, an exceedingly good bowler. In the second week, at the new Angelus Alleys, the Tripplett-Parke combination took the weekly prize for high team and both teams have a very good start toward high standings at the end of the scheduled seven weeks of play.

At last we are able to report a real one hundred per cent Auditing Department romance! On the evening of July thirty-first Mr. L. D. Romig, Statistician of the Department, is to confer his name, fame, and fortune on Miss Katherine Fralick. Miss Fralick, it will be remembered, worked in the Stores Accounting Division of the Department both before and after that section moved to the Plant. She left the employ of the Company last winter in order to visit her parents at Vancouver, Canada, and recently returned to live with relatives at Whittier, where the wedding will take place.

MISS FLO IRWIN has just returned from a vacation spent at Arrowhead.

Charles Atwell broke all speed records with his “flivver” while vacationing.

Alex Stupin, William Morgan, Erwin Schulte, and Roy Leland all report splendid times fishing and hunting while on their vacations.

John Calagna, of Mr. Dell’s office, motored to San Jose and Sacramento.

Mrs. Flora Law has just returned from a vacation spent at Balboa, and Miss Cora Greene from one in San Diego.

Leonard Pickering and A. J. Kelly will brave the dangers of Catalina Island again on their vacation.

June nineteenth was the occasion for a pretty little wedding, when Miss Val Martinet changed her name to Mrs. J. L. McGuffey. Miss Naomi Brynes was her bridesmaid.
On the twenty-ninth of June our esteemed estimator, Donald U. Wheaton, announced the arrival of a nine-pound baby girl. The name of Ruth Marion was already waiting for her and everyone in the Wheaton home is wholly content.

A fishing trip is being arranged for the seventh of August, which is our Picnic Day. It is open to all Company employees and their ladies. The price is two dollars a person, and the boat leaves Redondo Pier at seven-forty-five A.M. Make your reservation with Henry Klein in the Engineering Department not later than forty-thirty on Tuesday, August third.

On the seventh of July, Jack Eifort went to a lecture by Nick Harris on the subject: "Why Crime Doesn't Pay." While he was there his car was stolen. He recovered what was left of his car two days later and was allowed $75 for it on the purchase of a new car.

William Stone missed his car the following night from the same place and recovered it the next day, sans tires, rims, tools—sans everything.

On June twenty-fourth a nine-pound baby boy came to the home of Hugh Foreman. He is such a good-looking little chap that they just naturally named him after his Daddy. Everybody's happy and mother and Baby Hugh are getting along nicely.

**VALUATION DEPARTMENT**

E. H. Wetlauffer returned from his vacation early in the month. He spent three weeks visiting relatives in Oshkosh, b'gosh!

The latter part of June, it seems, has conspired to make as many changes as possible in R. M. Bauer's status. On June twenty-third a seven-pound boy, Clyde Walker Bauer, was added to the Bauer family. And on June thirtieth Mr. Bauer was appointed Office Engineer for Mr. Moeller.

A complete model of the Company’s main plant and distribution system, constructed by Joe Heck, Pressure Regulator at the Works, during spare time.

Preserving the June wedding tradition by a close margin, John Edmund Kern, of the Valuation Department, was married to Miss Mary Creehan, on June the thirtieth, at St. Vincent's Church. The honeymoon leads through Northern California, by way of San Francisco to Lake Tahoe.

Bert E. Embry has returned from a month’s visit with his parents in Kentucky, coming back by way of the Canadian Pacific, through the Canadian Rockies.

On the telephone: “Is this the Springs?”
"Yes."
“I want to get Mrs. Fish.”
“She’s in the swimming pool."
“This is important. I’ll hold the line. See if you can catch her.”

Here lies the body of Timothy Vaughn; He stopped on a crossing, the train hurried on.
SOMEBODY'S WRONG

The ancient Socratic maxim, "Know Thyself," amounted, it now seems, to more than the pointless platitude of a purblind and musty-mouthed pedant. However—

Somewhere in this issue is printed the picture of George Knox, General Storekeeper. It is a photograph taken a week or so ago, especially for the Gas News. It is an ordinary picture, taken with an ordinary camera, by an ordinary photographer, without the employment of spells, magic incantations, or enchantments.

George Knox went to the photographer's studio a day or two after the sitting, to pass on the proofs. These were shown him, but, somehow, they seemed to fall short of the mark. The photos were good, but something, it appeared, was somewhere amiss. Mr. Knox finally decided to take the pictures with him, to consult a higher court, and ask his wife's advice on which of the series to select.

He placed the photographs before Mrs. Knox. "Now do you think those are exactly right? Somehow—"

"Well, I should say not! What are you doing with Mr. Ingram's pictures?"

The Company has announced the completion of plans for the immediate construction of an office building at 5166 Lankershim Boulevard. It will be a fireproof structure, housing the offices and equipment of the Lankershim Division, which has been experiencing steady expansion. Plans include the erection of a warehouse and garage.

An inter-divisional first-aid meet was held at the main plant on July thirty, in which six Southern and two Midway teams participated. The purpose of the competition was that of selecting teams to represent the two companies at the coming International Safety Conference to be held in San Francisco, September first, second, and third.

Officials of the United States Bureau of Mines officiated as judges, and their final decision will soon be announced.

The Burbank office stands bright and resplendent with a new coat of paint inside and out.

On the front cover of the July issue of Western Gas was printed a photograph showing three of the Southern California Gas Company's six hundred horsepower boilers, carrying with safety a two hundred per cent overload. They are installed in the Los Angeles plant of the Goodyear Tire and Rubber Company.

In the July number of Western Gas was recorded a speech given by George Bowersox, Utilization Engineer for the Southern California Gas Company, before the Los Angeles branch of the National Association of Stationary Engineers, on May twenty-seventh. Mr. Bowersox's talk was entitled: "Selling a Critical Audience on Gas as the Efficient Boiler Fuel," and was characterized, in an editorial comment, as "summarizing most of the effective arguments of the industrial gas salesman."

K. C. Lolmaugh's Version

"Many are the cans that are opened tonight,
Covered with evening dew;
Many are the kids that are howling tonight;
Many are the black flies, too.
For we're
Tenting tonight, tenting tonight,
Tenting on the old camp ground!

"There's a pup in the midst of the apple pie
And Grandmother's knickers are torn,
Oh, the back tire's flat and the gas tank's dry,
And we wish that we'd never been born!
Tenting tonight, tenting tonight,
Tenting on the old camp ground!

"Oh, the girl in the car from Calumet
Is flirting with poor Uncle Will.
Oh, the canned heat's gone and the beds are wet
But we're saving a hotel bill!
For we're
Tenting tonight, tenting tonight,
Tenting on the old camp ground!"
STATISTICS

SOUTHERN CALIFORNIA GAS COMPANY

70 Cities, towns, and communities served with gas.
172,079 Customers' meters end of March, 1926.
168,072 Customers' meters end of December, 1925.
62,035 Customers' meters in 1920.
34,616 Customers' meters in 1915.
10,463 Customers' meters in 1910.
18,933 Customers' meters gained in year 1925.
2,745 Miles of mains in service, end of March, 1926.
2,685 Miles of mains in service, end of December, 1925.
262 Miles of mains laid in year 1925.
$2,717,234 Paid in wages in year 1925.
$3,169,565 Expended on extensions and betterments in year 1925.
$30,559,243 Total investment in property 1925.
$8,056,061 Total investment in property 1920.
$4,496,840 Total investment in property 1915.
$1,817,196 Total investment in property 1910.
3,610,601,100 Cubic feet of gas handled March, 1926.
43,721,353,000 Cubic feet of gas handled in year 1925.

MIDWAY GAS COMPANY

5,756,113,000 Cubic feet of gas handled December, 1925.
64,381,190,000 Cubic feet of gas handled in year 1925.
The dividends on the Six Per Cent Preferred Stock of the Southern California Gas Company are mailed on the fifteenth day of January, April, July; and October.