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WAR RELOCATION AUTHORITY

CENTRAL UTAH PROJECT

TOPAZ, UTAH

ORGANIZATION AND DEVELOPMENT
of the
TOPAZ CONSUMER COOPERATIVE ENTERPRISES
(Part Two)

PROJECT REPORTS DIVISION
Historical Section

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ORGANIZATION AND DEVELOPMENT
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(-Continued-)

COMMITTEE MANAGEMENT

All members of the first Board of Directors were experienced business operators with a deep sense of responsibility for setting up the Enterprises on a very conservative but business-like basis. For this reason, they were strongly inclined to operate the business themselves. This desire was also influenced by the fact that most of these men had considerable spare time and wanted to keep busy. The Board divided itself into numerous operating committees and was reluctant to appoint a general manager. Store managers were employed, but the Merchandising, Banking & Finance, Personnel, Accounting Committees each took a very direct part in the operation of the business. A frequently-voiced argument in favor of the committee system was that the board members would soon lose interest if they were not permitted to operate the business themselves and receive pay for it.

The disadvantages of this system soon became apparent. The various committees could not clearly delineate their responsibilities to avoid overlapping. There was also criticism from the public whenever board members appeared behind the counters.

Another important weakness of the committee system was over-conservatism due to a lack of proper perspective. Occasionally, orders 1/10th the size needed to serve the community were rejected as too risky "in view of present circumstances". Even buyers' rushes that cleaned up the merchandise in a few hours had only a moderate effect in this situation.

The strongest point in favor of this management by committees in the beginning was that it gave time for the community to settle down so that its requirements could be more accurately determined and so that the right person could be selected as general manager.

The first departure from this policy came with the agreement to employ a merchandise controller who would supervise purchasing, warehousing, transfer of merchandise, and stock and sales records. This was approved when it was made clear that the merchandise controller would not act in a managerial capacity over any of the other departments.

FACT FINDING:

Due to the lateness of the season, the stores were hard-pressed for merchandise. The necessity of placing large orders immediately to assure ample clothing for winter made special information especially necessary.

A statistician was hired to tabulate information already available in the Project statistical files and to make further studies that would help determine the approximate needs of the community. This study when completed included age - sex - size distribution schedules for all residents 16 years and older and an age - sex distribution for all under 16 years of age. A market study covering 4 blocks (approximately 1000 persons) was made to determine immediate needs. This information proved most valuable in selecting initial orders of merchandise. (The Age - Sex - Size Distribution study is attached as part of this report.)

BY-LAWS & CHARTER:

One of the first items of business completed by the new board was the appointment of a committee to draw up the By-Laws and Charter.

On October 19th, the committee made its first report to the Board of Directors. Model By-Laws were read and discussed. Several recommendations were made for further study. The first report to the Cooperative Congress was made November 17, 1942. The final drafting by the committee was prepared in both Japanese and English and presented to the Congress on January 7th. Starting January 12th, five Congress meetings were held to discuss the By-Laws and Charter before they were finally approved on February 1st, 1943. The Charter was granted by the District of Columbia on February 8th.

ELECTION OF FIRST REGULAR BLOCK ASSEMBLIES & CONGRESS:

In the beginning, it was agreed that as soon as the By-Laws could be prepared and a charter obtained, a new election would be held for the block assemblies and the Cooperative Congress. On February 1st, an election committee was appointed to prepare a plan for this election. The following is a copy of the recommendation of that committee which was approved at the February 6th Congress Meeting:

I. Principles and Recommendations

- A. It is the recommendation of this Election Committee that every effort should be made to get the young people (including women) to take a most active part in the

affairs of the Topaz Consumer Cooperative Enterprises. Insofar as possible these young people should be represented in the Block Assemblies, in the Cooperative Congress, and on the Board of Directors, since we recognize that in the post-war period the younger people must carry the burden in our economic life.

- B. It is within the power of the newly-elected Executive Board to appoint older people to serve on standing committees so that it may seek their advice in business and financial matters. Therefore there should be no hesitation in electing younger people to responsible positions even on the Board.
- C. This Election Committee recommends that the women, especially young women, be elected on an equal basis with the men.

II. Election Procedure

A. Election of Building Delegates to the Block Assembly

1. Each person, 16 years of age or over, who has paid his \$1. membership, shall be eligible to vote at the election of Building Delegates.
2. The Executive Secretary shall furnish the present Congressmen with a list of eligible voters for each block. The Block Congressmen shall check this original list against the latest up-to-date residence list to be obtained from the Block Manager, who shall, in turn, present the corrected residence list to the Standing Election Committee of the block. Lists shall be made up by buildings on envelopes provided by the central office. The Election Committee shall then conduct the election according to the following rules:
 - a. There shall be no nominations from the floor in any of the groups, although the members may discuss among themselves the qualification of the people who might be considered.
 - b. At the time of voting (by secret ballot), each member shall sign the envelope for his building before placing his ballot inside.

c. If, on the first ballot, two candidates each receive a majority vote of 51% (of those voting), they shall be considered elected. In case neither receives a majority vote, those four receiving the highest number of votes shall be considered nominated and a new ballot cast to complete the election. It is necessary that a candidate receive at least 51% of the votes to be considered elected.

d. The Standing Election Committee of the block shall supervise the counting of all ballots.

e. There must be a quorum present at this meeting. A quorum is at least 51% of those eligible to vote.

B. Election of Congressmen, Block Assembly Chairman and Secretary

1. The two elected delegates from each building shall meet the following evening, February 13, at 7:30 at the Block Dining Hall.
2. The Block Manager as well as the Block Election Committee members shall be present at the meeting to assist.
3. The Block Manager shall call the meeting to order and ask the meeting to elect two officers to serve as the Co-op Block Assembly Chairman and the Secretary. The meeting shall be turned over to the successful candidates who shall immediately handle the election of two Congressmen to the Cooperative Congress.
4. The same rules as applied in the election of building delegates shall apply in the election of the two Congressmen.

C. Congressional Meetings

1. There shall be at least one meeting of the Congress before election of the Board of Directors.
2. This meeting shall be informal and shall be for the purpose of getting acquainted and of becoming informed of the responsibilities they must assume as Congressmen.

3. The Chairman and Secretary of the retiring Congress shall be the temporary officers of the new Congress until new officers are elected.
4. In the first election by Congress of the Board of Directors, ballots shall be cast for the first 7 directors whose terms of office shall be for one year. After these seven have been elected, the ballots shall be cast for eight directors who shall serve for six months.
5. Prior to this first election, the Nomination Committee shall prepare a list of fifteen eligible candidates. There may be additional nominations from the floor.
6. All nominees who are not elected in the first seven shall automatically remain on the nomination list for the second election of eight candidates. No nomination shall follow the election of the first seven directors.
7. Procedure outlined in Section 4, 5 and 6 shall apply only to the first election since at all subsequent elections one-half of the board will be elected every six months to provide over-lapping one year terms.

GOVERNMENT:

The Board of Directors meets each week to hear the reports of the General Manager and the various committees and to determine the important policies of the organization.

Congress meets at least once a month to hear reports and to ratify or reject recommendations of the Board of Directors for more effective operation of the business. Special Congress Meetings were frequent during the first year. Altogether 26 regular and special Congress Meetings were held.

Block Assemblies meet once each month usually on the first night after the Congress meeting to hear reports from their respective Congressmen and to make recommendations as to future policy. Block Assemblies in the beginning were seldom attended by persons other than the building Delegates. They have gradually become block meetings where most of the residents of the block attend and where other matters of concern to the people of the block are also discussed.

FINANCE:

Since, in the beginning only fast-moving merchandise was handled, it was possible to operate entirely on supplier's credit. There was, therefore, little incentive to raise capital funds from the community. Also, the possibility of borrowing money from the government as suggested in Administrative Instruction No. 26 had been widely circulated and prevailing community sentiment favored getting as much as possible, since because of evacuation, the people had suffered severe financial losses.

This policy of borrowing from the government was vigorously opposed by the superintendent for the following reasons:

- 1) The assistance offered by WRA was only a loan and would have to be paid back.
- 2) If government funds were used, the people would lose interest in maintaining efficient, conservative business policies.
- 3) The government would be forced to exercise very direct control to guarantee repayment of the loan.

After thorough discussion, Congress decided on October 19th, 1942 to ask each person 16 years of age or older to invest \$1. as a membership share. This recommendation was approved by the Block Assemblies and the response of the community was practically 100%.

Out of a total population of 5756 persons 16 years of age or older, 5670 paid for membership shares; a few others earned memberships through accumulated patronage rebates.

Even after these initial steps were taken, the prevailing opinion was that if capital funds were needed beyond the minimum subscription to identify membership, these funds should be borrowed from the government. The need for additional capital was not seriously considered, however, until the time came to declare patronage rebates for the first quarter.

Many of the Congressmen had promised cash rebates in answer to complaints that prices were too high in the stores. On the other hand, it was obvious that the business would suffer if its cash were depleted at that time. Many of the members urged that the government should finance the enterprises and that prices should be based on cost rather than on the outside retail market.

The Accounts Payable for Merchandise on December 31, 1942 were \$63,664.54 while paid-up Capital, plus Reserves, plus Net Earnings, totalled \$17,864.46.

Congressmen were warned that to pay a cash rebate at that time would mean a collapse of credit and necessitate drastic action to maintain the business. Prevailing opinion, however, was that a cash rebate had been promised and it should be paid regardless of consequences. A cash rebate totalling \$5,190.23 was finally approved.

Steps were taken immediately to launch a drive for \$20,000 temporary loan capital at 6% interest. No member would be allowed to invest more than \$250. Loans of only \$5 to \$10 per member were to be encouraged and everyone was to be urged to participate. Congress reserved the right to repay any or all loans within y months and agreed that all would be repaid within a year.

A resolution was also passed that all future rebates would be deferred until the loan was repaid and a sufficient working capital was accumulated to adequately finance the business. The policy of selling at the current market price was to be rigidly enforced.

Before all blocks reported the results of their drive, \$29,628.50 were paid in and Accounts Payable were reduced to \$5,643.96 as of March 31, 1943.

On June 23, the Chairman of the Finance Committee reported that the amount of capital borrowed from members could be reduced as much as \$13,000. Congress approved reducing all of the larger loans of \$75. per member. This reduction amounted to \$10,790. Repayments to members who relocated or moved to other centers reduced this loan still further until October 8th, when Congress approved repayment of the entire balance of \$14,728. By this time, a total of more than \$60,000 working capital had accumulated from net earnings of the business.

By financing temporarily on capital borrowed from the members and by deferring rebates to be paid later in chronological order as surplus capital accumulated, Congress solved the problem of finance efficiently and in a way that demonstrated to the members most clearly, the fundamental principle of sound cooperative finance.

PRICE POLICY:

When the first temporary canteen was opened, current market prices were established. By the time the Board of Directors took over the enterprises this policy was seriously questioned for three reasons:

- 1) Because of the low cash advances paid the employees;
- 2) Due to rapid turn-over of merchandise the profits were very much higher than normal for outside businesses;
- 3) Higher prices would place an undue burden on the residents whose savings had been depleted and who had little opportunity to earn money.

When it was explained that in reality the stores were operating at cost since all net earnings were to be rebated to the customers; and furthermore, that some program must be devised to accumulate working capital, a majority of the Board favored current market prices. It was also pointed out that high prices with deferred rebates would in reality help people have money for relocation.

Pressure on the stores, for lower prices, however, was constant and insistent with the result that the store management at times lowered prices in spite of the general policy.

Gradually, as more people understood the program, this pressure for lower prices was reduced and the majority seemed reconciled to the program. It was later argued by those who had previously urged the payment of cash rebates for the first quarter, that this payment did much to acquaint the people with the rebate plan and to ease the pressure for lower prices.

VOLUME OF BUSINESS:

From the beginning, prevailing sentiment among the Issei was that the Cooperative should restrict sales of merchandise to "necessities" and thereby help people save money for the future. Practically every proposal for expansion was opposed for this reason. However, there was no common agreement as to what items should be considered luxuries, also, whenever the store failed to meet the "needs" of the people, individual purchases on the outside increased considerably. The Board of Directors gradually worked out a satisfactory merchandising policy.

At the time the finance drive was launched for temporary loan capital, Congress and the Board of Directors promised definitely that these funds would not be used to expand the business.

Per Capita sales in Topaz have remained consistently below the average for the other centers. The reaction of the Board of Directors and Congress has been that "this is just what we want."

GENERAL MANAGER:

Various weaknesses in the practice of operating without a general manager became more and more apparent, until April 2, 1943 when the Board of Directors employed the Merchandise Controller as general manager.

BOARD OF OPERATIONS:

The General Manager organized a Board of Operations consisting of the Office Manager, Chief Accountant, Merchandise Controller, Educational Director, and all department managers.

This Board meets each week to discuss, adopt, and coordinate administrative policy. It has become an efficient functioning board that has given a sense of direction and unity to the operating program and has been largely responsible for the very high standards and "esprit de corps" maintained in the departments.

ACCOUNTING:

The preliminary accounting set-up was designed to give the information needed for complete departmentalization and accurate merchandise control.

Original plans called for a voucher system with a voucher register broken down by departments. All receipts and expenditures were to be departmentalized and books were to be closed monthly by computing the inventories.

Merchandise control was to be accomplished by:

- 1) Checking all incoming merchandise and supplies into the warehouse at cost;
- 2) Checking all merchandise and supplies out of the warehouse to the stores at cost and retail.

By deducting cash sales from the total value of the merchandise received at retail, it would be possible to compute the retail value of merchandise left on the shelves of each store. Then, by means of a price inventory at the end of any period all shortages could be accurately determined.

This system was not fully understood by the members of the Accounting Committee who had successfully operated their own business in the past by different methods. Consequently, they adopted a system more nearly in line

with what they had been accustomed to in their own business experience. The net result was that the records kept were inadequate for the kind of departmental accounting required by the Cooperative with its wide variety of goods and services. There was no price inventory control in the retail stores, and complete physical inventory was necessary every time the books were closed.

By March, 1943, the weaknesses of this system became so evident that the Accounting Committee agreed to call an outside auditor to review the accounting problem and make recommendations for a new system to be installed at the beginning of the next quarter, April 1, 1943. The system recommended by the auditor was basically the same as that which had been suggested in the beginning.

Because of a shortage of experienced help in the Accounting Department brought about by the relocation of key persons, this system was not completely in operation until the beginning of the following quarter, July 1, 1943. Up to July 1st, only quarterly statements were possible. Starting July 1st, monthly operating statements were provided by the Accounting Department. These showed a complete breakdown of income and expenses by departments. Inventories were computed monthly from the transfer records and were checked at the end of the quarter with a physical inventory.

EDUCATION:

The first Board of Directors appointed an Education Committee but its reports show little in the way of formal education. Bulletin boards were mounted in all mess halls and announcements were posted to acquaint the residents with the program of the Cooperative. Members of the Education Committee assisted the Congressmen in explaining the Cooperative program at Block Meetings. "Here is Tomorrow" and "Traveling the Middle Way in Sweden" Cooperative films were rented from the Cooperative League and shown before Block meetings in nearly all of the mess halls. Five-minute talks were given before each showing to emphasize the fact that cooperatives around the world have made spectacular gains and have financed themselves almost entirely out of the earnings of the business.

On May 20, 1943, the first issue of the Topaz Cooperative News was published. This three-column, legal-sized single sheet contains two columns of general news about the Cooperative and one column of interpretive discussion. The back side of the paper contains the same text in

Japanese. Every family receives a copy of this paper. This has been widely read and proved to be the most satisfactory means of keeping the members informed.

A carefully selected library of Cooperative literature was established in the office and widely publicized, but very few people took advantage of it.

BANKING:

One of the first generally recognized needs in Topaz was for banking facilities. Checking cashing was difficult and people had no safe place to deposit funds for safekeeping. Experience in the assembly centers was that outside banks coming in to accommodate the residents charged high prices for their services. On October 6, 1942, a telegram was sent to Credit Union National Association requesting their help to establish a credit union. This appeared to be the most satisfactory banking arrangement.

Conferences were also held with Mr. Karl Little, first Vice President of the CUNA and president of the Utah State Association. His suggestions were most valuable. Mr. C.O. Skorstad, fieldman for CUNA arrived for a meeting on November 22, 1942. As a result of his visit, 40 persons signed the application for a credit union. It was not until July, 1943, however, that a license was granted permitting the issuance of a credit union charter.

In the meantime, banking facilities were provided by a special department of the Cooperative. A Topaz Deposit Account was opened in the Commercial Bank of Nephi and funds were accepted from residents for "safekeeping". This provided funds for cashing checks in addition to a large surplus which lay idle in the Nephi Bank since there was no charter granting authority to use the fund any other way.

At the end of each day, the Cooperative turned over to the Banking Department all its receipts from sales in exchange for a check that was then mailed to the Nephi Bank for deposit to the Cooperative Account. This helped to minimize cash shipments to and from the project.

By the time, the Credit Union charter was granted, deposits in the safekeeping accounts totalled over \$85,000 and there was some reluctance on the part of the leaders to disturb this arrangement that created so much confidence and goodwill. The advantages of operating under a credit union charter were:

- 1) That this would permit operating the Banking Department as a separate corporation so that its assets and liabilities would be completely divorced from those of the Cooperative stores.
- 2) The Credit Union could take advantage of the standardized procedures and accounting forms provided for credit unions.
- 3) The Credit Union could loan money to members and invest its surplus funds in government securities.
- 4) The Credit Union would give its members first-hand experience in this form of Cooperative banking and bring them in closer touch with the national movement and with credit unions in other communities.

An Organization Meeting was held on September 13, 1943 under the leadership of L. Lowell Johnson, Examiner for the FDIC, Credit Union Section and Miss Dora Maxwell, Organizer for the Credit Union National Association.

The transfer of accounts has not yet been started. Only Board members have made deposits as a starting gesture while they meet regularly to study more carefully the By-Laws and basic program of Credit Unions. Indications as of November 1, 1943 are that the Credit Union will soon take over the entire banking program.

R E P O R T

October 22, 1942

From: The Fact-Finding Committee
To: The Executive Board
Subject: Distribution of Clothing Sizes

The data of this report is based on a survey conducted at the Tanforan Assembly Center of all residents over sixteen years of age.

Data on sleeve lengths for men and women and trouser lengths for men were either inadequate or not taken in the Tanforan survey and are therefore omitted from this report. If the above information is required, a general or sample survey must be taken.

As no information on residents under 16 years of age was available, reference is made to our report made at the second Executive Board meeting (Oct. 12, 1942). This report gave the breakdown into age and sex groups of residents under sixteen years of age.

POPULATION (OVER 16 YEARS)

BREAKDOWN OF POPULATION INTO

AGE AND SEX GROUPS

	<u>Male</u>	<u>Female</u>	<u>Total</u>
Number	3299	2842	6141
Percentage	53.7%	46.3%	100%

<u>Age</u>	<u>Number</u>	
16-18	355	307
19-21	376	325
22-25	379	326
26-30	386	333
31-35	172	148
36-40	222	192
41-45	265	229
46-50	243	210
51-55	180	242
56-60	255	219
61-65	182	156
66-70	99	86
71-76	31	27
76-80	14	13
81-85	4	4

Since there were no figures available for the breakdown of the population by age and sex, the figures were derived by getting the ratio from the total figures, male and female in the age groups, known to the Statistical Department.

BREAKDOWN OF RESIDENTS INTO AGE AND SEX GROUPS

(16 years and under)

	MALE	FEMALE	TOTAL
Under 1 year	76	54	130
1 year	40	46	86
2 years	58	52	110
3 years	60	44	104
4 years	50	47	97
5 years	48	38	86
6 years	49	33	82
7 years	47	40	87
8 years	49	40	89
9 years	42	40	82
10 years	63	40	103
11 years	57	48	105
12 years	67	83	150
13 years	65	65	130
14 years	83	77	160
15 years	77	86	163
16 years	<u>96</u>	<u>107</u>	<u>203</u>
	1027	940	1967

FEMALE

BUST	
Size	%
26	.04
27	.16
28	.47
29	1.49
30	5.67
31	8.33
32	23.59
33	11.03
34	18.11
35	6.81
36	10.05
37	3.60
38	5.40
39	1.57
40	1.84
41	.47
42	.94
43	.20
44	.20
49	.04

WAIST	
Size	%
20	.08
22	.62
23	1.35
24	7.77
25	10.67
26	15.93
27	11.60
28	13.30
29	6.54
30	8.35
31	5.03
32	5.65
33	3.75
34	3.25
35	1.89
36	1.66
37	1.01
38	.81
39	.23
40	.31
41	.12
42	.04
42	.04

HAT	
Size	%
20	.04
21	3.64
21½	6.60
22	39.93
22½	22.90
23	23.13
23½	1.64
24	1.80
24½	.15
25	.15

SHOE	
Size	%
1½	.16
2	.08
2½	.47
3	2.94
3½	7.29
4	16.10
4½	18.81
5	20.85
5½	16.77
6	8.78
6½	4.47
7	2.35
7½	.74
8	.20

HIP	
Size	%
27	.22
28	.04
29	.13
30	.43
31	.65
32	.30
33	5.70
34	11.91
35	17.13
36	18.57
37	13.00
38	10.65
39	7.78
40	4.39
41	2.70
42	1.65
43	.83
44	.48
45	.39
46	.17
47	.13
48	.04

MALE

CHEST	
Size	%
26	.04
27	.12
28	.12
29	.12
30	.52
31	1.08
32	3.97
33	6.65
34	14.58
35	12.42
36	26.32
37	8.73
38	16.15
39	3.12
40	3.49
41	.92
42	1.44
43	.04
44	.16

WAIST	
Size	%
24	.08
26	.59
27	1.61
23	9.18
29	11.70
30	20.13
31	10.00
32	20.64
33	6.34
34	8.59
35	2.17
36	4.29
37	1.30
38	2.17
39	.28
40	.63
41	.04
42	.20
43	.04
44	.04

HAT	
Size	%
6	.70
6½	.65
6¾	.74
6½	2.54
6⅝	1.62
6¾	8.25
6-7/8	21.37
7	32.68
7⅛	13.41
7¼	8.67
7⅜	2.36
7½	5.41
7⅝	.14
7¾	.65
7-7/8	.32
8	.05
8⅛	.05
8¼	.05

SHOE	
Size	%
2½	.04
3½	.04
4	.48
4½	1.44
5	5.07
5½	8.55
6	21.44
6½	18.21
7	19.49
7½	11.38
8	7.19
8½	3.71
9	1.64
9½	.60
10	.40
10½	.16
11	.08
11½	.08

NECK	
Size	%
12	.08
13	.15
13½	1.0
14	8.05
14½	32.05
15	32.51
15½	15.91
16	7.97
16½	1.73
17	.35
17½	.15
18	.04

Expectation of Winter Clothing Sales

Four blocks were surveyed to gather information for this report.
The quantities shown are proportionate to the total population
as arrived at by its ratio to the residents of the sample blocks.

M A L E:

<u>Years:</u>	<u>Under</u> <u>1 yr.</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16 &</u> <u>Over</u>
Headwear (Hoods or Caps)m	114	78	45	30	51	30	50	48	36	55	64	38	45	64	63	57	607
Heavy Socks		39	90		31	100	125	112	120	88	64	67	117	48	119	133	955
Hooded Jackets	57	13	36		68	50	50	48	36	44	64	38	26	16	63	57	989
Scarfs	38	26	64		68	50	25	32	24	44	64	38	52	32	72	38	686
Gloves	57	26	81	30	68	50	25	32	60	44	96	38	52	48	63	57	920
Heavy Shirts	76	26	54		85	60	25	64	36	66	96	38	104	48	108	133	642
Snow Suits	95	52	63	60	51	50	25	32	24	44	64	19	52		36	19	590
Slacks	38	26	18		17	40	25	16		33	32		39		45	57	719
Ski Pants		26			34	20	25	32	24	22	64	38	39	16	36	38	556
Stockings	285	91	162		187	90	25	64	156	132	96	57	182	48	81	152	2066
Underwear	418	104	90	60	170	70	25	128	36	77	96	38	117	48	108	114	1490
Nightwear(Pajamas)	228	39	54	30	153	50	25	80	36	66	96	38	45	64	72	112	1215
Shoes	133	13	145		85	60	25	48	48	66	64	38	91	48	81	38	885

F E M A L E

<u>YEARS:</u>	<u>Under 1 yr.</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16 & Over</u>
Headwear (Hoods or Caps)	54	32		56	112	36	33	39	40	20	40	48	84	45	63	70	1047
Heavy Socks	108	8	17	70	160	9	198	117	110	120		16	42	63	70	28	1059
Hooded Jackets	54	24	34	42	80	27	33	39	40	40	40	48	84	36	70	56	1150
Scarfs	54	24	17	42	48	27		39	40		40	80	84	63	77	56	1008
Gloves	108	32	34	42	64	27	33	52	50	20		48	84	45	91	56	1576
Heavy Shirts	54	16	17	21	48	36	33		30	20		80	42	54	70	42	827
Snow Suits	54	24	34	49	80	27		39	30	20	40	32	84	36	70	28	762
Slacks		8	34	42	32	27	66	39	30	60	40	112	126	45	77	70	1357
Ski Pants	54	16	17	35	64			26	30		40	16	42	21	63	56	517
Stockings	162	64	34	91	176	63		117	50	20	120	112	210	99	154	126	3176
Underwear	162	80	51	126	128	45	99	91	80	80	80	144	168	108	126	56	2313
Nightwear	108	40	34	56	112	36	66	78	50	40	40	80	84	63	119	56	1447
Shoes		56	34	49	48	36		39	40	20	40	48	168	54	77	84	1641