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Merger of Associates and Union

BEFORE the close of the year 1932 Union Oil Associates, the holding company for shares of Union Oil Company of California, will cease to exist. Its stockholders will become stockholders of Union Oil Company of California, each owning the same number of shares of Union stock that they formerly owned of Associates and the stock certificates which they hold evidencing Associates shares will evidence the ownership of the same number of Union shares. They will be entitled to all the rights and privileges of Union stockholders. They will receive dividends when declared by Union Oil Company of Californai. They will be sent notices of stockholders' meetings and may partake therein. No action on the part of the individual stockholder will be necessary to accomplish They may, if and when these results. they choose to do so, surrender their stock certificates and receive Union Oil stock

certificates in lieu thereof without payment of any Government transfer tax. In the event they sell their shares they may deliver to the purchaser their certificates for Union shares on payment of the customary transfer tax and charges. It is possible, however, that where the stock is sold on the Stock Exchange the transfer into Union Oil certificates will be required before the sale is consummated. This can be accomplished without trouble or delay.

It is the opinion of tax attorneys that the question of income tax will not be involved in the conversion of Associates stock into Union stock, and in the event of future sales of stock the income tax liability resulting therefrom will be determined exactly as though there had been no conversion.

The foregoing will be the result of the proceedings from merger of Union Oil Associates with and into Union Oil Company of California, which were inaugurated by the Boards of Directors of the two companies early in November, and which has received the wholehearted approval of an overwhelming majority of the stockholders.

The capital stock provision of Union Oil

Company of California will not be changed by the merger. It will have exactly the same number of shares outstanding as it had prior thereto, and it will be benefited by the interest in its affairs of several thousand additional stockholders.

The Mounting Gasoline Tax

HE last session of Congress, faced with a huge treasury deficit-for reasons largely political-turned its back on a general sales tax as a revenue producing measure, but not until it had singled out the oil industry as one of its few exceptions, placing a tax of one cent a gallon on gasoline and four cents a gallon on lubricating That act in itself would not have alarmed the industry had it not been that during the past decade the state legislatures of 48 states of the Union, and a number of cities and counties, had also been singling out the oil industry for special taxation. With the national deficit growing, the lame duck session now in progress, and the legislative bodies of most of the states in session or about to convene, the attitude of the legislators, as exhibited by Congress last summer, is truly disquieting.

For a long time the oil industry has acquiesced to the taxing of gasoline as a means of raising revenue to maintain state highways and to build such new roads as were essential to the proper development of the respective states, but it has been opposed to the use of revenue derived from the gasoline tax for general expenditures. apparent ease with which the gasoline tax has been collected, however, has proven too great a temptation to local officials, and, as a result, some state, county and city governments, facing depleted treasuries, have dipped into the gasoline tax fund. With the national government setting a new example to the local law makers, the oil industry is particularly anxious that the general tax-making bodies, and the public at large, appreciate the position in which the industry is being placed by excessive taxation.

The history of the gasoline tax reveals that it has been progressing steadily up-The first gasoline tax bill was passed by the Oregon legislature in February, 1919. The statute was drafted by Loyal M. Graham of Forest Grove, Oregon. A similar bill, introduced in 1917, had failed to pass. The 1919 measure called for a tax of one cent a gallon on gasoline. It was prompted by the fact that the demand for the extensive repairing of old highways and the construction of new ones, brought about by the increased use of automobiles, was greater than could be financed through regular revenue producing agencies. At that time, also, the price of automobiles restricted their use largely to persons whom the Oregon legislature felt could well afford to pay the tax.

While Oregon is credited with establishing the first gasoline tax, the Congressional records show that in 1915 President Wilson suggested a tax on gasoline as a means of raising revenue, and in 1918 it appeared in the first draft of the House revenue bill. However, it was stricken from the final draft.

Following the lead of Oregon, New Mexico taxed gasoline in March, 1919. Colorado fell in line in April of the same year. Kentucky adopted the tax in 1920, and in 1921 ten new states established gasoline taxes. In every case the levy was for one cent per gallon. In 1923, sixteen new states adopted the tax, and thirteen of the states that had previously established a gasoline tax increased the amount to be collected. The first three-cent per gallon tax was adopted by Oregon, Florida, North Carolina, Arkansas, Georgia, South Carolina and Virginia.

In 1925, nine states joined the gasoline tax ranks and sixteen increased their taxes; in many cases it was the second or third boost in the tax levy. Four-cent taxes appeared in Florida, North Carolina, Arkansas and Nevada that year, while in South Carolina the tax was increased from three to five cents.

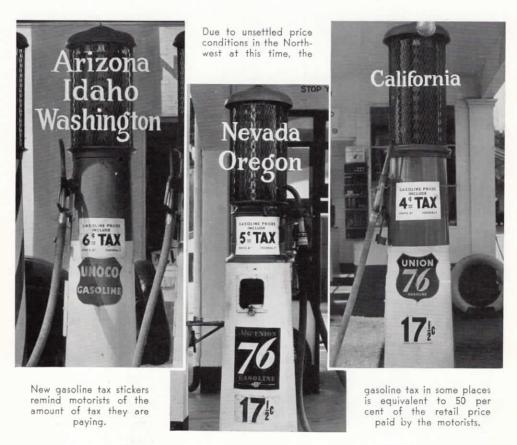
Another peak was reached in 1927. Nineteen states raised their rates, and Illinois and New Jersey adopted the tax, leaving New York and Massachusetts the only states without a tax. The following year, however, Massachusetts adopted the tax, and in 1929 New York authorized the collection of a two-cent tax.

It is significant that as the number of states imposing the gasoline tax increased, the tax itself was boosted—100, 150 and as high as 500 per cent. In 1929, a sixcent tax appeared in Florida, Georgia and South Carolina, and in 1932, Florida and Tennessee enacted seven-cent laws.

Two years after Oregon took the lead

in establishing the gasoline tax, it boosted its rate to three cents, and the same year two states in the Pacific Coast group, Arizona and Washington, entered the gas tax column. California, Idaho and Nevada made it unanimous for the coast group in 1923, when the legislatures of each of these states adopted a two-cent tax. From that point on the coast states alternately increased their tax rates: Nevada in 1925 to four cents; California in 1927 to three cents; Arizona in 1928 to four and in 1931 to five; Idaho in 1927 to four and in 1931 to five cents.

These increases, giving no sign of being curbed, were naturally watched by the oil industry with growing concern. The few protests that were made, however, were directed largely against the misuse of the funds. It was appreciated, particularly in the Western states, that to meet the multiplying demands for better county and state highways, and roads to open up new scenic



areas and parks to the motorists, the cost of the improvements should come from the persons using the highways. However, the feeling has persisted that yearly road expenditures should be governed by the amount of funds that could be raised by a conservative tax, rather than the taxes ad-

justed to road programs, frequently too ambitious for available revenue.

The increase in the gasoline tax rates of the various states has reached a point where it has made evasion profitable, and, as a result, has created a troublesome problem, not contemplated when the rates were ad-

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³Until March 31, 1941, then 3c. ⁴Until October 1, 1935, then 4c. ⁵Illinois law declared unconstitutional in 1928; repassed in 1929.

⁶Until April 30, 1935, then 2c. ⁷Until June 30, 1933, then 2c.



vanced, i.e., bootlegging. In the past few years the operations of the gasoline bootlegger has been conducted on almost as large a scale as the perveying of illicit liquor. States created a means of collecting the tax from companies operating on a legitimate basis, but did not create a means

of coping with the evader.

Much of the bootlegged gasoline, which is usually of a distillate variety, is disposed of by dumping it (in the early morning hours) at stations handling gasolines upon which the tax has been paid. The illicit fuel is put into the tanks containing branded gasolines. Naturally, the operator of the station is in league with the bootlegger. He gets the gasoline less the tax, because the bootlegger has paid none, and sells it from his regular pumps, charging his customers full price. It is a quick profit that tempts many who are not anticipating the building up of permanent businesses on a quality and service basis.

The question is frequently asked: "Aside from their desire to stop bootlegging, why should the oil companies be concerned with the amount of the gasoline taxes? In the final analysis are they not paid entirely by the motorists? If so, what difference does

it make how high the taxes go?"

While it is true that the prices posted at service stations show the retail prices as including the tax, under present economic conditions, price wars, etc., the industry itself is absorbing a considerable portion of the tax: witness the declining oil company profits and the reduced (in some cases Existing economic omitted) dividends. conditions put a limit on the amount that can be charged for motor fuels or lubricating oils (now affected by the federal tax), and when that price must include a high tax, it is obvious that the tax must be taken out of the legitimate profits of the product. That is why the industry as a whole views with considerable alarm the present session of Congress and state legislatures, hard pressed to obtain additional operating revenues, for it realizes that any new increases in gasoline taxes must of a necessity come out of the dwindling profits of the industry.

To appreciate this fact, one has but to review the prevailing prices of gasoline. The average f.o.b. refinery price in nine refinery districts in the United States, Nov. 26, last, was 5.335 cents a gallon, less than

the combined state and federal tax in the states of Arizona, Idaho and Washington.

Each time one of the Union Oil Company's 3500-gallon tank wagons leaves a substation filled with gasoline, if it is in California, a tax outlay of \$140 is called The state and federal tax on the same tank-load of motor fuel in Nevada and Oregon is \$175, and in Arizona, Idaho and Washington \$210. If the tank wagon happens to be filled with Union 76 gasoline, the amount of revenue that can be derived from the sale of the fuel to independent dealers, at the prevailing Los Angeles tank wagon price (the price paid by the reseller) of 141/2 cents per gallon (this includes the state and federal taxes) is \$507.50. Deduction of the tax from that leaves a return, at the station, of \$367.50. On this basis the tax represents 38 per cent of the net returns at the station, from which, of course, must be deducted a multiplicity of expenses that narrow the profits to an extremely small margin, so small, in fact, that the tax looks big in comparison.

It is interesting in this connection to point out that at the time Oregon inaugurated the gasoline tax, the service station price of gasoline in Oregon was around 22 cents. In California it was 21 cents and up. The tax, on that basis, was less than 5 per cent of the retail price. Since then there has been a scaling down of the average retail price of gasoline and scaling up of the taxes.

The only commodities that have suffered at the hands of the tax makers to the same extent as gasoline have been so-called luxuries. Its universal use long ago took gaso-

line out of the luxury class.

There is a strange anomaly connected with the payment of the gasoline tax, and that is, that despite the size of the present tax, the motoring public pays it without being fully conscious of it. No doubt this is because the tax is universal and has been paid over a period of years. When the average motorist now sees the price posted on a gasoline pump he sees it only as the price he is paying to the company whose product he is buying. If the price appears to him to be high, he is likely to express his antagonism toward the oil company. He does not stop to figure, each time he buys 10 gallons of gasoline in California, that he is paying a tax of 40 cents; in Oregon and Nevada, a tax of 50 cents, or in Arizona, Idaho and Washington, a tax of 60 cents.

To make the motorists on the Pacific Coast more tax conscious, the Union Oil Company is placing gas stickers on all of

the pumps selling its products.

In the state of Maine, last September, when the question of increasing the gasoline tax was submitted to the voters it was defeated. The Maine voters in that election had become gasoline tax minded. It is believed that by making our own Pacific Coast motorists more gasoline tax minded they will be inclined to forestall any new efforts that might be made by Congress, or the state, county and city legislative bodies to increase the gasoline tax burden.

It was once popular and profitable to "soak" the rich oil business; but the industry can no longer take the tax blows it withstood a few years back. Its bonanza days have long since passed. On its total

investment of \$10,000,000,000 in 1930 its net earnings totaled only \$165,000,000 or 1.65 per cent, while it paid taxes amounting to \$668,000,000. The net earnings for 1931 were even lower, and those for 1932 are not expected to equal the figures for last year. In 1931 the state gasoline taxes totaled \$536,000,000, and the property (taxes on oil lands, equipment, transportation systems, refineries, etc.), corporate, income, license and other levies, brought the total up to \$709,000,000. To this must be added the 1932 federal tax on gasoline, lubricating oil, and pipe line transportation, which increases the total tax for the current fiscal year to more than \$900,000,-000.

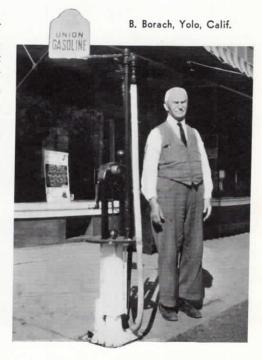
The oil industry has provided the golden egg from which the state governments have been nurtured for the past decade, and it now hopes to escape the ignominy of being served on the platter with the egg.

Yolo, Calif., Merchant Oldest Union Reseller

GOING back over his records the other day, B. Borach of Yolo, California, in the Sacramento district, discovered that he has been handling Union Oil Company products, 100 per cent, for 25 years. This establishes him as the oldest reseller, by one year. Second to him is G. C. Christensen of the Penn Oil & Supply Company of Pasadena.

Borach has been engaged in the grocery business in Yolo since 1892, and a quarter of a century ago started handling Union products on the side, freighting them up from San Francisco.

He says he has continued to do business with Union because of its policy toward the independent reseller and the quality of its products, and adds: "you can say for me that if I'm doing business for another 25 years, it will be with Union."



Raising Flies To bit Them

N order to have flies available in large numbers, at a moment's notice, to be used as victims in tests to determine the potency of Union Oil Company's insecticide, the Research Department a few months ago found it necessary to go into the fly raising business at the Los Angeles refinery. The "fly farm" is located on the roof of the building housing the research laboratories, where the odor of the ripening mash, in which the fly eggs are hatched, does not conflict with the puissant aromas emanating from test tubes, and miniature distillation and refining units. The farm is operated under the supervision of Dr. P. W. Jewel, research chemist, recently from the University of Southern California. Inasmuch as the flies are kept closely caged the farm does not add to the number of pests at large.

It will, no doubt, surprise the householder, who devotes considerable time to the extermination of flies, to learn that Dr. Jewel discovered, after several experiments, that in order to produce hardy flies that would adequately test the lethal qualities of "Bif," it was essential to have conditions ideal. In other words, temperatures had to be just right, the bran mixes of the proper consistency, and above all, the food—milk and sugar—had to be supplied regularly in

sufficient quantities.

The farm consists of breeding cages, mash jars—in which the eggs are hatched, sand boxes for the pupae, hatching cages, and, lastly, cages in which the victims to be "Biffed" are placed.

Flies, as a rule, do not lay eggs until they are eight days old, which accounts for the fact that the flies placed in the breeding cages are eight days old or older. A bran mash is placed in these cages in which the flies lay their eggs. The eggs are daily placed in jars of mash. Each batch is dated, because the changes at various stages in the life cycle of the fly keep pretty close to schedule.

It takes approximately 24 hours for the eggs to hatch into maggots. The maggots are left in the mash for five days and then placed in sand where they are transformed into pupae. In the pupa stage, the maggot is encased in a capsule-like coating, which changes in color from a cream shade to a brownish red as the maggot develops into the fly. Every four or five days the pupae are strained from the sand and placed into the hatching cages. It requires from two to five days to hatch the pupae into flies, depending upon the temperature. The pupae will not hatch if the temperature remains This accounts for the absence of flies in the fall and winter months in the colder climates.



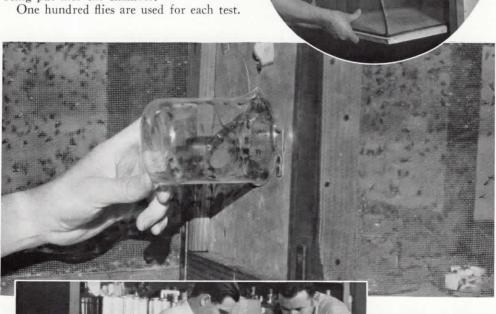




Jars in which fly eggs are placed to hatch. Separate jars are kept for each day's batch of eggs.

In order that all insecticide tests may be uniform, only five-day-old flies are selected for the "Bif" chamber, which is built for utility and not show—as is the case with a great deal of the research equipment. It is made largely of beaverboard, protected by a wooden frame. It is about three feet long, eighteen inches wide and two feet deep. The top is made of glass to permit observers to watch the effect of the insecticide on the flies. An atomizer is fitted into the door of the execution chamber and to this is attached a small vial into which the insecticide to be tested is placed. Compressed air is used to atomize the fluid. To permit close and accurate observation, the flies are placed in a cage before being put into the chamber.

Each 10 seconds, following the atomizing of the insecticide in the cabinet, two observers count the number of flies that have



Trapping flies for the "Bif" test. In the circle, Dr. Jewel is shown placing fly cage in lethal chamber, and at the left he and an observer are charting the results of the "Biffing." dropped to the bottom of the cage. From these figures it is possible to prepare a graph which shows accurately the toxicity (lethal potency) of the fly spray tested.

In this connection, Dr. Jewel points out that flies are not killed instantly by insecticides but are in reality only anaesthetized and die from the effects of the anaesthetization if the insecticide used is sufficiently toxic. To make an insecticide that will kill insects the moment they are sprayed, it would be necessary to include ingredients that are harmful to fabrics and human life. To insure the destruction of flies and other insects it is necessary to fill the air, in the area being sprayed, with a fine mist.

Before any batch of "Bif" is released for shipment it must pass the execution chamber test. In this way absolute uniformity of the product is assured.

Comparative toxicity tests of fly sprays, in which "Bif" was placed in competition with widely advertised insecticides, some of which enjoy national distribution and sell at a considerably higher price, disclosed that "Bif" is far more effective in disposing of the flies than any of the other insecticides.

In the tests, the results of which are shown here, the effectiveness of "Bif" was placed at 100 on the basis of its performance. The comparative potency of the various sprays is listed below:

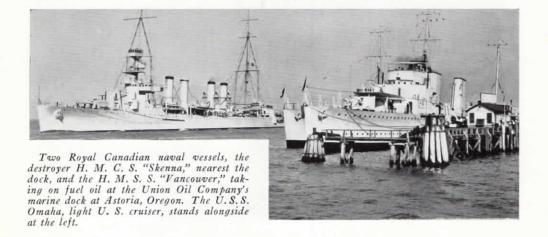


Flies in the Pupa Stage

	Index	
	per-	Price
Brand	centage	Per Pint
Bif	100	50c
A-Brand (coast)	92.6	60c
B-Brand (coast)	86	50c
C-Brand (national)	71	60c
D-Brand (national)	68	39c (12 oz.)
E-Brand (coast)	59	50c
F-Brand (national)	49.6	60c

In addition to its effective toxicity, "Bif" has another advantage over other insecticides; it possesses a more pleasing aroma when sprayed into a room. Tests have also shown that it is not harmful to fabrics or to any form of life, other than insects. It is as effective against moths, silverfish, "buffalo bugs," and other forms of insect pests as it is against the house fly.

Fueling Royal Canadian Destroyers at Astoria



Diesel Finds Favor in Java



Unloading Union lubricants from Diesel powered truck in Sourabaya, Java. In the picture from left to right are J. W. Graham, Union Oil Company lubricating engineer; M. R. Keil. director of Kadozex; T. Leslie-Miller and V. R. Vick and Co. representative. Immediately behind Keil is A. Ehret, Bosch Co., engineer; H. J. Maphar, technical assistant of Kadozex, and Ir. F. Gopfert, technical engineer of Kadozex.

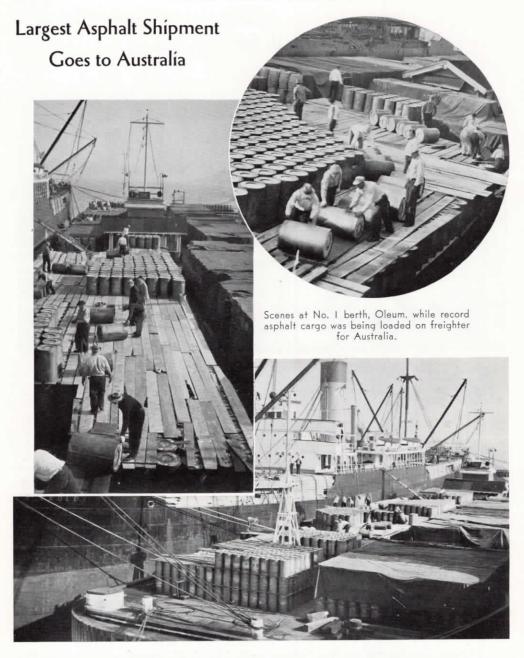
Placed in daily service in Java late last year, a Mercedes-Benz, six cylinder, 75 brake horsepower Diesel engine-powered, five-ton truck supported on a chassis built by the engine manufacturer, has during the past few months attracted considerable attention in the Dutch East Indies where its economical operation and maintenance costs have been favorably regarded by its owner, Kantoor voor Douane-Zaken en Expeditiebedryf (Kadozex).

Possessing none of the drawbacks, which have previously characterized Diesel powered equipment, the truck has high horse-power rating per unit, flexibility comparable to gasoline fueled vehicles, speed ample for the use to which the truck is put, and because of the heavy fuel consumed, its operating and maintenance expense is extremely low. According to J. W. Graham, technical lubricating engineer for the Union Oil Company in the Far East, the truck's mlieage per U. S. gallon of Diesel fuel is 7.92. Its consumption of lubricating oil is only one U. S. gallon per 856 miles.

Starting of the Diesel engine is accomplished by the use of a regular starting motor. To facilitate quick response an electric heater unit requires only a few seconds of the spring loaded heater button to generate sufficient heat for the ignition of the fuel in each cylinder.

The accelerator controls the fuel pumps, one pump being provided for each cylinder. When idling, three pumps are out of action in order to reduce the revolutions per minute to idling speed. The engine readily responds to accelerator action and leaves little to be desired in the double clutching operation. To stop the engine, a pedal is provided which when depressed cuts off all fuel pumps.

Since being placed in operation nearly a year ago the Diesel engine of the truck has been exclusively lubricated with Motorite 50 and other Union lubricants have been used on all auxiliary points. The truck has the distinction of being the first powered with a Diesel engine to be placed in commercial service in the Near and Far East.



Destined for Australia, to be used on road building projects in New South Wales and Victoria, 22,698 barrels of asphalt, the largest single shipment of asphalt ever to be made by the Union Oil Company, were loaded aboard the S. S. Golden Eagle at Berth No. 1, Oleum refinery, the latter part of November. The cargo will be discharged at Sydney and Melbourne.

Approximately six days were required to stack the barrels on the dock preparatory to shipment. They were arranged in three tiers and covered with tarpaulin except while being handled. Sheet iron barrels are now being used mostly for export shipments. Less than half of the cargo actually loaded is shown here.

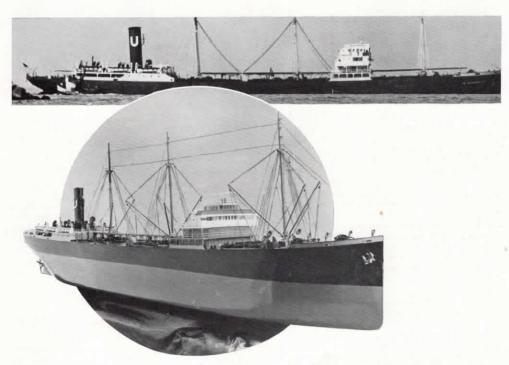
Replica of Union Tanker on Display In Museum

Complete, even to the finest detail in deck machinery, a miniature replica of the Union Oil Company tanker La Placentia, December 10, was released by its builder, O. G. Haines, to the California State Museum, Exposition Park, Los Angeles, where it is to be maintained as a permanent exhibit representing the type of oil carrier plying the Pacific Ocean.

Having an overall length of 9 feet 6 inches, a beam of 14 inches, hull depth of 14 inches, and mast height of 22 inches above the deck, the miniature tanker is an exactly scaled reproduction of the real La Placentia. Superstructures have been faithfully duplicated in miniature, as have booms, masts, winches, life boats, and the other equipment carried above deck. Rud-

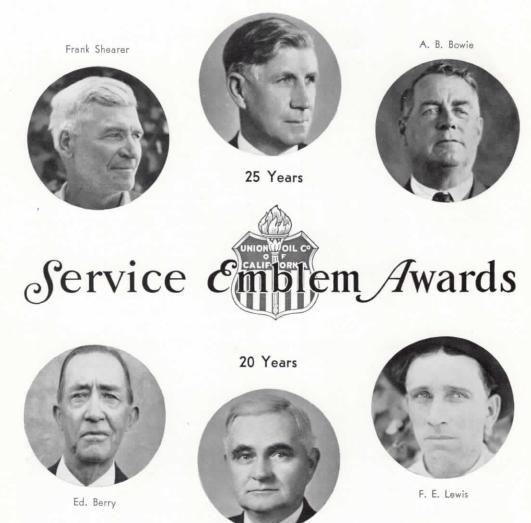
der, propeller, and anchors are exact miniatures of the identical parts of the seagoing La Placentia.

In the construction of the miniature tanker Haines, who has built a number of miniatures for museums under commission of the state, used California red wood in the hull. The decks are of metal, as are all the pieces of machinery, fittings, and gear. Aluminum and brass have been used in fashioning these parts. The booms and masts are of wood. No below-deck construction was duplicated, the hull being hollow. The gray, black and red color scheme which characterizes all the ships of the company's fleet has been followed in painting the miniature.



Above is the S.S. La Placentia heading out to sea with a full cargo, and the miniature replica made by O. G. Haines.

H. W. Nickson



R. E. Dunlap

During the months of October and November three employees of the Union Oil Company rounded out a quarter-century of service each to gain a third ruby for their service pins, and three completed a score of years under the Union banner to have their torch and shield emblems embellished with a second ruby.

A. B. Bowie, who hailed the twenty-five year service mark October 24, was first employed in the field department on the Stearns lease as a pumper. Here he worked for one year on the first field department gasoline plant operated by the company. It was a unit with production of approximately 90 gallons per day, a substantial output for that time. In 1909, Bowie was transferred to the Orcutt field, remained there for a short time, and then was moved back to the

Stearns lease, where he has since been on duty. Pipefitter at the Oleum refinery was the first job which Frank Shearer had with the company. He later served in the capacity of fitter foreman for approximately eight years. During the quarter century which he has spent in the employ of the company at Oleum, Shearer has assisted in practically every pipe job performed at the Oleum plant. His twenty-five years of service were completed in October.

H. W. Nickson, now head rig builder at Orcutt, has been an employee of the field department since November, 1907. He was first given employment by the Pinal Dome Oil Company. During his period of activity he has served as electrician, tool dresser, well puller, and rig builder. As head rig builder with headquarters

at Orcutt, Nickson is in charge of maintenance of the company's drilling and pumping rigs in the Coast fields.

The twenty year service of Ed Berry has been divided between shore and off-shore duty. His first job was as fireman at the San Luis tank farm. Here he served for eight years in various capacities. In 1915 he was transferred to the S.S. Fullerton as chief engineer, holding the position until the Fullerton was retired from service in 1921. For four years he served at the company's dock at Antioch. Since 1925 he has served as assistant engineer of the M.S. Kern.

November 7, 1912, Ralph E. Dunlap went to work for the Union Oil Company as dispatcher and clerk at San Luis Obispo. After serving in those positions for two years he spent three years at Creston station as fireman and extra pumper. Since 1917 he has been engineer at Orcutt.

The entire twenty years of service of Frank E. Lewis has been spent at Oleum refinery. Lewis entered the company's employ November 1, 1912 as a pipe fitter. All of his activity at the refinery has been connected with pipe work.

Fifteen Years-October

Brown, Harry W.,Pur., Head Office
Cariker, Luther MField, Santa Fe Springs
DeLuca, DomenicaField, Orcutt
Gragg, Alden OGas, Santa Fe Springs
Johnston, Byron LMfg., Maltha Refinery
Kelley, Arthur RField, Santa Fe Springs
Kuhn, PhilTransp., No. Div. P.P.L.
Miller, Wm. NMfg., Oleum Refinery
Nendel, RaymondField, Orcutt
Shultz, John PTransp., No. Div. P.P.L.
Till, James FField, Santa Fe Springs
Tuthill, Elmer DPur., Oleum
Walton, Joseph ESales, Seattle

Ten Years-October

Allen, Samuel AField, Santa Fe Springs
Awbrey, Thomas I
Baxter, Thomas JSales, San Francisco
Brett, Henry AField, Santa Fe Springs
Cole, Harold MTransp., No. DivP.P.L.
Davis, George HTransp., No. DivP.P.L.
Disbrow, Frank ESales, Seattle
Doty, EarlField, Santa Fe Springs
Erickson, Erick NMfg., Los Angeles Refinery
Ferguson, Donald VSales, San Francisco
Forte, Morton KSales, Portland
Goldsmith, Roy WField, Santa Fe Springs
Gresham, AlvaMfg., Oleum Refinery
Gwin, George CField, Santa Fe Springs
Huhn, Adolph
Hunsinger, David HSales, Oakland
Irvin, ArthurField, Santa Fe Springs
Johnson, Leslie CField, Santa Fe Springs
McDowell, Wm. VGas, Santa Fe Springs
Margaroli, JamesTransp., No. DivP.P.L.
Marston, LawrenceTransp., No. DivP.P.L.
Martens, Lisle BSales, Seattle
Morlan, William EField, Santa Fe Springs
Moron, EdField, Santa Fe Springs
Owen, Samuel CGas, Santa Fe Springs
Pederson, Clarence EMfg., L. A. Refinery

Pennell, Murray LConst., Northern Sales
Price, Abraham AField, Santa Fe Springs
Soderstrom, Otto AConst., Northern Sales
Souza, JoeTransp., No. DivP.P.L.
Stratton, Fred DTransp., So. DivL.A.P.L.
Thompson, HaroldTransp., No. DivP.P.L.
Throop, Frank EField, Santa Fe Springs
Todd, LesterField, Santa Fe Springs
Weidemann, OttoMarine, LaPurisima
Zeh, Ruby BMfg., Los Angeles Lub.

Fifteen Years-November

Baldwin, Geo. HMfg., Oleum Refinery
Ballard, Fred W. Field, Santa Fe Springs
Grinnell, Sam HField, Santa Fe Springs
Higgins, Fred E. Mfg., Oleum Refinery
Hilton, RalphGas, Santa Fe Springs
Jones, Stanley HField, Santa Fe Springs
Ludlow, Ray GSales, Los Angeles
Nelson, Jas CTransp., So. DivL.A.P.L.
Quick, Clarence GField, Orcutt
Ste. Marie, Joseph A Transp., No. DivPipe L.
Winterburn, Geo. WSales, Portland

Ten Years-November

Adams, Adolph AMfg., L. A. Refinery
Anderson, Alex ASales, San Francisco
Anderson, Alex ASales, San Francisco
Ascroft, Henry HSales, Vancouver
Ball, Emmett B. Sales, Los Angeles
Paralay Chas Paul Sales Castle
Darciay, Chas. Faul
Barnes, Henry FField, Maricopa-Midway
Ascroft, Henry H. Sales, Vancouver Ball, Emmett B. Sales, Los Angeles Barclay, Chas. Paul Sales, Sales, Seattle Barnes, Henry F. Field, Maricopa-Midway Borchard, Fred J. Field, Santa Fe Springs
Bowers Elton W. Sales Fresno
Bowers, Elton W. Sales, Fresno Clifton, Ray L. Field, Santa Fe Springs
Cirton, Ray LField, Santa Fe Springs
Durham, Benj. GGas, Santa Fe Springs
Erwin, Peter BField, Santa Fe Springs
Fraser Harry C Mfg Olaum Pagnamy
Gartiser, Alphonse J. Sales, Los Angeles Harden, Bert R. Sales, Sales, Seattle Hatfield, Robt. R. Field, Santa Fe Springs Hougham, Hugh K. Sales, Los Angeles Jones, Leroy E. Field, Santa Fe Springs Lashley, Walter C. Transp., No. DivP.P.L.
Harden Bert P Sales Scattle
The Call Park R. Britis C.
Hatheld, Root. RField, Santa Fe Springs
Hougham, Hugh KSales, Los Angeles
Jones, Lerov E. Field, Santa Fe Springs
Lashley Walter C Transp No Div -PPI
Lenninger, John MField, Maricopa-Midway
Lenninger, John MField, Maricopa-Midway
McCauley, Jules AMfg., Oleum Refinery
McCully, Seth MTransp., No. DivP.P.L.
McKenna, Horatio Sales Seattle
McCauley, Jules A. Mfg., Oleum Refinery McCully, Seth M. Transp., No. DivP.P.L. McKenna, Horatio Sales, Seattle McMillan, Ed Field, Maricopa-Midway
Mantin John A. M. T. A. J. D. C.
Martin, John AMfg., Los Angeles Refinery
Martin, Willis A. Field, Santa Fe Springs
Matlack, Leone Nicholls,Geo., Head Office
Mitchell, Wm. FTransp., No. DivP.P.L.
Murray Leo F Field Orgett
Murray, Leo EField, Orcutt O'Brien, John PField, Santa Fe Springs
O'Brien, John P. Field, Santa Fe Springs
O'Neill, Patrick JTransp., No. DivP.P.L.
Peterson, Lillian MSales, Fresno
O'Neill, Patrick J. Transp., No. DivP.P.L. Peterson, Lillian M. Sales, Fresno Pinder, Wm. E. Transp., So. Div-P.A.P.L.
Popper, Joseph H. MMfg., L. A. Refinery
Potters Marie Committing, L. A. Rennery
Putman, Marvin SCompt., Santa Fe Springs
Reas, Arthur F. Field, Santa Fe Springs Robinson, James H. Transp., No. DivP.P.L.
Robinson, James H. Transp., No. DivP.P.L.
Rutter, Thomas CField, Santa Fe Springs
Callata Carried Carrie
Salisbury, Geo. WGas, Santa Fe Springs
Snavley, James WField, Santa Fe Springs
Steinberg Fred T Mfg Oleum Refinery
Steinberg, Fred TMfg., Oleum Refinery Thomas, Clarence FTransp., No. DivP.P.L.
Thomas, Clarence FTransp., No. DivP.P.L.
Tinker, Truman RField, Santa Fe Springs
Whaley, Mary AnneCredit, Head Office
Training, triang time
Whisler, James LTransp., So. DivL.A.P.L.

Carbon Monoxide Gas Believed Cause of Fatal Air Crash

E. C. Templeton, geologist for the Union Oil Company for nearly eight years, was killed, and W. G. Gallagher, chief geologist for the company in Texas, was fatally injured, November 21, when a company plane, piloted by C. F.

Lienesch, veteran flyer, crashed while landing at dusk at the Wharton, Texas, airport. Mr. Lienesch, suffered severe bruises and an injured knee and has since returned to his home.

The cause of the accident is attributed to carbon monoxide poisoning. Mr. Lienesch who had been piloting the two geologists on a geological reconnoissance to ur does not recall the incidents surround-



E. C. Templeton

ing the attempted landing at Wharton at the close of the flight on November 21. The ship was a two-place open biplane, and due to the cold it had been necessary to open the heater to keep the pilot and passengers warm.

Robert I. Hazen, supervising aeronautical inspector of Dallas, Texas, who inspected the wrecked plane, found a bad leak of the exhaust into the pilot's heater and that the heater was on at the time of the accident. This, he stated, was sufficient to have incapacitated the pilot and to have caused the crash.

Mr. Templeton had been in Texas only a few days at the time of the accident, having left Los Angeles a week previously with Harold Hoots, another member of the company's geological staff. Mr. Lienesch flew one of the company's planes from Los Angeles a day or two later.

The plane was used alternately by the geologists to make an aerial reconnoissance of the territory in the vicinity of the Keeran Ranch, in south Texas, where the company's Texas operations, under C. H. Sherman, are now centered. This is a comparatively short distance from Wharton, the latter being used as the aerial base due to its landing field.

Mr. Templeton was considered one of the West's most capable geologists. All but the last two years of his service with the company had been devoted to foreign exploration work, largely in Venezuela. Prior to 1925, and following his graduation from Stanford University. he spent considerable time in foreign explora-

tion work for other companies. He was recently elected secretary-treasurer of the Pacific Coast Section, American Association of Petroleum Geologists. He was 43 years old and leaves a widow and son. Two of his brothers, R. L. "Dink" Templeton, track coach at Stanford, and R. R. Templeton, formerly a geologist for the Union Oil Company, who in recent years has been engaged in independent oil operations in California, are widely known on the coast.

Mr. Gallagher, who was 34 years of age, joined the geological staff of the Union following his graduation from the University of California in 1923. He was first assigned to duty in Colorado, under C. N. Sherman, and when the company concluded its Colorado operations was transferred to Texas, where for the past few years he has held the position of chief geologist in Texas. During his college days he distinguished himself as a football player, being a member of California's wonder team of 1921 and 1922.

Death Takes Stanley Clark

Stanley Clark, district accountant of Santa Fe Springs, passed away at the Good Samaritan hospital, November 16, after a short illness. He had been employed by the company for ten years. His enthusiastic participation in company affairs made him highly popular. He was several times golf champion of the company and also a fine tennis player.

Industrial Fleet Head Lauds Union Products

A major motor overhaul on one of the trucks operated by the Rainier Products Company, beverage supply house of 76 North Fourth Street, San Jose, Calif., convinced maintenance men of the concern that Union 76 gasoline and PurePenn motor oils were surpassing their highest expectations in the service rendered mobile equipment which the company operates.

According to George H. Ray, the amount of carbon in one of the machines which had run 42,800 miles without a motor repair, could actually be wiped off with a cloth. Valves and pistons were in perfect condition, Mr. Ray said. The original rings were placed back in the motor and the valves ground in much shorter time than is usually required.

"I cannot," reiterated Mr. Ray, "recommend 76 gasoline and PurePenn too highly."

Union Specialties Increased

Further supplementing the distinctive line of specialty products which it has introduced to Pacific Coast markets during the past two years, the Union Oil Company in October and November announced the development of Union Cleanlube, a new all-use household oil; Union Top-Tone, superior grade of top dressing; Union Re-Tone cloths, made from dustless polishing cloth, and Union Metal-Tone, a new improved metal polish.

Union Clean-lube is a highly refined petroleum oil which can be used for cleaning and preventing rust on metal surfaces and for adequately lubricating high speed or delicate mechanisms. It is particularly manufactured to meet the multiplicity of needs in the average home. Cleanlube is attractively packaged in $3\frac{1}{2}$ ounce cans fitted with long spout. The container is lithographed in orange and blue colors.

Having an especial utility during the winter season, Union Top-Tone is a top dressing which gives a water-proof coating along with imparting a new appearance to the parts treated. It will not check or crack and is both durable and flexible. Extreme temperatures do not affect its protective qualities. It can be used to advantage on all types of fabric tops, and imitation leather and leather upholstery. The commodity is presented for sale in a neat package. A brush is furnished with each can of Union Top-Tone.

Especially fabricated to pick up dust, and hot wax treated to hold the dust and still be nonoily, Union Re-Tone cloths are made of chamois colored twill weave Canton flannel. Each cloth is packaged in a lithographed tin slip-cover container bearing full directions for use.

Union Metal-Tone is a quick acting fluid for cleaning and polishing all metal surfaces. The product contains potent solvents which loosen the oxidized film on metal surfaces so that it can be wiped off without effort, bringing the bright, clean metal to its original brilliance. Finely ground polishing powders suspended in Union Metal-Tone produce a brilliant lustre with a minimum of time and effort expended. Union Metal-Tone is non-explosive, non-inflammable, and safe under all conditions. It is not recommeded for use on soft metals such as gold and silver. It is one of the few metal polishes which has the official approval of the Steamship Inspection Bureau of the Department of Com-

Cathwood Returning To Service

The Tanker Cathwood, which sustained damages to the forward bottom plates when she went aground during a rain squall, October 10, on Montausa reef, 260 miles from Balboa, C. Z. will return to service December 18. Repair work, costing approximately \$60,000, is now being completed at the Moore Shipyards, Oakland.

At the time of the accident the tanker was carrying a refined oil cargo consigned to Baltimore. After freeing herself she proceeded, under her own power, to Balboa where the cargo was transferred. Following an inspection of her damages at Balboa she was returned in ballast to Oakland.

"76" Advertised on Panama Traffic Stands



Motorists in Panama cannot escape "76;" it is even being advertised on the traffic control stands. The photograph at the top shows one of the police stands in the Cathedral Plaza in Panama City, with the cathedral in the background. The inset

shows another stand at the Central avenue entrance of the same plaza. The traffic platforms were furnished by the Union Oil Company and in appreciation for the gift Union 76 gasoline advertising was placed on the umbrellas and stands. The umbrellas are highly essential; they protect the officers against the tropical rain, during the rainy season, and afford needed shade when hot days visit the Canal Zone.

76 Increases Efficiency of Bay City Fleet



"Since we opened our new plant six months ago," writes L. A. Benoist, president, Bay Cities Ice and Cold Storage Company, 715 Brannan street, San Francisco, "we have been a consistent user of Union 76 gasoline and Motoreze motor oil.... Our fleet of 12 trucks is operating particularly satisfactorily now, for which results Union 76 and Motoreze should be given a major share of the credit."

Motorite Display in Java



Motorite display installed in window of build ing occupied by Union Oil Company's chief sub-agent in Sourabaya, Java, is shown in this picture.

Sets New Track Record

With Art Hines intrepid Denver, Colo., driver at the wheel, a Miller special, fueled with Union 76 gasoline last month established a new track record of 29.68 seconds on the oval at the Fair Grounds in Spokane. The Miller special was clocked in the new fast time by officials of the Northwest Racing Association. Hines reported that 76 Ethel performed faultlessly during the record cracking spin around the track.

Unoco Finds a Booster

Ventura, California 339 North Ventura Avenue November 25, 1932

Union Oil Company, 617 West Seventh, Los Angeles, California Gentlemen:

If you are looking for an endurance record for your Unoco Gas, 13-9/10 grade, listen to this:

At 9 o'clock one morning recently I drove into your station located on Franklin and Beachwood, Hollywood (the one which has been in operation only about 40 days) and ordered my car filled with the above gas. The amount put in was 1134 gallons.

Leaving the station, I drove to down town Los Angeles and covered considerable territory before returning to your station on Franklin. The gauge showed that the tank would take at least 3 gallons and I thought I might just as well fill up before starting home. To my surprise your attendant informed me that the tank was full to the brim and would not hold any more; in fact in putting the hose into the tank, a half a gallon of gasoline ran out on the driveway.

I am driving a Studebaker Dictator 6, which has been driven 67,000 miles. Therefore, use your own judgment.

Very truly yours, R. W. ANDERSON.

When a Pictorialist Takes the Camera



James N. Doolittle, winner of numerous photographic prize awards on the Pacific Coast and one of the West's foremost exponents of pictorial photography, is the creator of the pictures reproduced on the cover of this issue of the Bulletin. He also took the photographs reproduced on the November cover (shown above, and one of the most popular of the past two years) and the September cover.

The pattern background for this month's cover was formed by using Christmas tree ornaments. The wording appearing in each ornament was reflected from an individual sign suspended a few feet above them. The "Union Oil Bulletin" wording was printed on a sign about three feet high and six feet wide. The "Season's Greetings" card was one foot high and five feet wide. All of which shows to what lengths a photopictorialist will go to get a photograph.

Seattle Contest Winners See Football Game

With tickets to the University of Washington-University of Southern California football game as prizes, all the employees in the Seattle district during the month of November engaged in a sales truck drive. Divisions were made of agents, agents driving trucks, salesman, truck salesman, office and warehousemen, with prizes going to the winner in each group. J. A. Clark, agent, Shelton; J. I. McDonald, agent, Enumclaw; L. A. Munson, truck salesman, Shelton; G. E. Baker, salesman, Hoquiam; and R. L. Eierman, assistant agent, Yakima, were winners in the various districts. Of the six prizes awarded, three were won by the Olympia Special agency, two by Bremerton special agency, and one by Yakima special agency.

Bay City U Drive Uses Union Service



Mr. Berry, left, of Berry U Drive, Ltd., San Francisco car rental organization, discusses with E. C. Wilson, local Union Service Stations, Inc., district manager, type of service which will be given 30 cars in Berry fleet in order that they may be kept in the best possible operating condition. Lubrication and service of entire fleet has been placed in hands of Union Service Stations, Inc., unit No. 208, Polk and Geary Streets, of which M. E. Hardy is manager.

Dredging Tulare Drainage Canal



The former bed of Tulare Lake in Kings County, Calif., is now a wide expanse of fertile acreage planted to grain. To protect the area against flooding during wet seasons, an extensive system of drainage has been devised.

The Dredger Eagle, used to keep the drainage system open, was constructed approximately sixteen years ago. It is still in excellent condition, thanks to the care with which it is operated by John Van Driel, its captain, and the Union Oil Company products which are used to fuel and lubricate it.

During the season when crops on the former lake bed are endangered by snows melting in the high Sierras, the dredger is often operated twenty-four hours a day for days at a time.

INDUSTRIAL RELATIONS NEWS

Union Employees Oversubscribe Chest Quota



U. O. Girls' Club Dance

The annual dance of the Union Oil Girls' Club, October 28th, at the Vista Del Arroyo Hotel, Pasadena, proved to be a grand success. One hundred fifty-seven employees attended the dinner and approximately 600 were at the dance. F. F. Hill, director of production, was master of ceremonies. Prize waltz was won by Mr. and Mrs. A. C. Rubel and prize Fox Trot by Lloyd T. Morgan and Miss Grayce Gardiner.

The accompanying facsimile reproduction of an article in the Los Angeles Herald and Express of November 5, tells the story of the oversubscription, by some 43 per cent, of the Community Chest quota established for the Union Oil Company employees for 1932. It is evidence of the employees' appreciation of the fact that this is a year when all who are able should assist in carrying on relief work. Instead of giving less, a majority of the employees gave more than they did during the period when salaries were higher.

The response of Union employees outside of

The response of Union employees outside of Los Angeles for relief work in their respective districts has been equally generous, according to reports received to date at the head office.

Lee Spencer Net Champ

By virtue of a 6-2, 3-6, 6-4 victory over C. M. Nelson, assistant manager Insurance & Personnel, Lee Spencer of the Los Angeles refinery last month was crowned tennis champion of the Union Oil Company and awarded the President's Trophy. The final match of the tourney was hard fought from start to finish, with the winner in doubt until the last point was scored.

The Comptroller's Cup, presented by George Forster, was awarded to Mr. Nelson as runner-

This year's entry of 65 was a record one. Many of the matches were close, three-set affairs that produced some exceptionally good tennis.

that produced some exceptionally good tennis.

Lee Spencer, teaming with H. Cameron, defeated M. Lorimore and W. H. Martin 6-3, 7-5 to win the men's doubles championship and the Vice-President's cup.

The Geological and Land Department cup for girls was won by Miss S. Sietz who defeated Miss H. Gill 6-3, 6-4.

76 Team Runner-up in Portland League



Union 76 baseball team composed of employees in Portland district office. With a season average of .739 and batting average of .342, it was runner-up in Portland Commercial league Members, from left to right, are: Chappell, Blatter, Harrington, Elliott, Schwab, Grayson, Potter, manager; Metrovich, Lowell, Brown, Palmer, Clair Brown, Long, Wood, Marett and Edwards, captain. Bill Harrington, mascot, is standing in front.

SAFETY IN THE UNION



It's the Misuse of Gasoline That Causes Disaster

By GEO. F. PRUSSING

Safety Engineer

Nothing they could have done with gasoline would have made it more explosive than spraying it into a small enclosed space like a hen house. And nothing would have touched off the resulting mixture more surely than did the lighted lantern held by the unfortunate woman who lost her life when the inevitable explosion followed.

The need of confining gasoline to its proper use would not be so important if the misuse of it did not end so frequently in tragedy. Designed exclusively for engines requiring an explosive fuel, gasoline has become one of the most valuable products of crude petroleum. From the standpoint of the legitimate user and handler, gasoline carries little or no real hazard. Only when misused, or improperly handled, is gasoline a menace to life and property.

The most frequent cause of gasoline fires is, perhaps paradoxically, found not where it is used and handled in large quantities. Oil refineries, wholesale oil depots and service stations are peculiarly "good risks" for insurance companies—"they've got to be good!" The men who design such plants and those who operate them are taught the fundamental requirements of fire prevention.

It is in the home and in the small places of employment that gasoline is most dangerous, in spite of the fact that seldom more than a gallon is involved at a time. No wonder that the standard form of home fire insurance policy carries the clause, "This company shall not be liable for loss or damage occurring while there is kept, used, or allowed on the described premises, one quart each of benzine, gasoline, naphtha or ether." The reason is that gasoline is not sufficiently feared by those who misuse it. Gas-

oline is made to be sprayed into the air drawn into the cylinders of an automobile engine, where it is deliberately exploded by an electric spark For the farmer, spray oils are made for insect and scale control; they will not run an automobile but will kill their intended quarry without danger to the user. Each is a product of petroleum made for a specific purpose—and each is eminently safe when not misused.

The gasoline tragedies are most often associated with the misuse of this product for home dry-cleaning. So frequently do fires and casualties follow this practice that the State Fire Marshal, Jay W. Stevens (California), has broadcast 100,000 copies of a pamphlet calling attention to the hazards connected with the home use of gasoline, naphtha and other highly volatile cleaning fluids. There is no excuse but ignorance for the repetition of the fires that Chief Stevens warns against. His powerful help is appreciated by those who have been carrying on this fight against the misuse of gasoline.

Long ago the dry-cleaning interests asked the oil companies to prepare for them a special product which would clean clothes as satisfactorily as gasoline and yet would not give off explosive vapors. Such a solvent has been made for years by Union Oil Company under the trade name "Union Cleaning Solvent." It has adhered to the rigorous specifications set forth by the Bureau of Standards. Moreover, it carries the Underwriters' Laboratories rating, "As safe as kerosene." It has replaced gasoline as a cleaner in thousands of homes, and in thousands of others where the use of gasoline or other unsafe liquids has never been risked, "Union Cleaning Solvent" has proved a boon to housewives.

All liquid products of petroleum will burn on a wick, as in the familiar kerosene lamp. It is not the burning characteristic that distinguishes safe from unsafe cleaning fluids. The safety of any cleaning fluid can be determined by a very simple experiment. Place a teaspoonful in a clean earthen or metal dish. Hold a lighted match close to the surface. If the surface of the liquid ignites, it is unsafe for home use. This is the standard test to distinguish dangerous liquids from those that can safely be used. In more scientific language, it is written into most ordinances regulating the handling and use of flammable liquids. Gasoline, naphtha, distillate and many cleaning fluids will take fire in this test. They can not safely be used in confined places because the vapors will take fire from any nearby flame, or even a static spark, and cause explosion and consequent damage. Union Cleaning Solvent will pass this test. The surface of the liquid can not be ignited at nor

mal temperatures. It is safe for the uses for which it is sold.

Union Oil Company practices in its own operations what it tells the public regarding its own products. No Union Oil employee is given gasoline, naphtha or distillate to use for cleaning. Union Cleaning Solvent is the only cleaning medium permitted in the oil fields, refineries, distribution plants, offices and on the tank ships where Union employees work. Union Service Station salesmen will not knowingly sell gasoline for home use. They know that gasoline is made for motor fuel. For cleaning purposes they will offer the customer Union Cleaning Solvent, a product that has never caused an explosion.

Display Wins Prize

Annual Advertisers' Night dinner sponsored by the Purchasing Agents' Association, which all members of the Purchasing Agents' Association, Manufacturers' Association, and advertisers attended, was held in Seattle last month for the third consecutive year, with the Union Oil Company's display being judged one of the three most attractive.

E. H. Weaver, northern division purchasing agent for the company, was toastmaster during the evening. Discussions of advertising, good and bad, were held, with the company's display copy coming in for a share of praise. S. E. Atkins, Seattle special agent; E. H. Weaver, purchasing agent, and F. L. Petry, specialty salesman, won door prizes.



Union Oil Company's display which was adjudged among first three at annual Advertisers' Night dinner sponsored by Seattle Purchasing Agents' Association last month.

Heads Legion Post

Wiley A. Cole, agent of the Union Oil Company at Monrovia, who has served the company continuously since August, 1914, with the excep-

tion of the period of the World War, has been elected commander of the American Legion post at Monrovia, Although his continuous service dates from 1914. his name first appeared on the company's payroll in 1911, when he drove a horse-drawn tank wagon for the Burbank substation. In the fall of that year Cole left his tank wagon job to enter U. S. C., where the



Wiley A. Cole

following year he appeared as a member of the track team, running the half mile. He returned to the company in 1914, and has at various times filled the positions of tank wagon driver, yardman, tank truck salesman, salesman in the Mojave territory, agent at Van Nuys, assistant special agent at Santa Barbara, and agent at Burbark

His war service started in November, 1917, when he enlisted in the U. S. Army, being assigned first to the 23rd U. S. Engineers and later to the 33rd Division. He was overseas 15 months and participated in the St. Mihiel and other offensives.

REFINED AND CRUDE

By RICHARD SNEDDON

Folks! Don't worry if the baby falls on his head. The world can always use another radio announcer.

And if you must wear a loud overcoat, for goodness sake, put on a muffler.

'There is no question that this prolonged depression is teaching us all economy. Just last week, for instance, we had the Buick completely overhauled at a total cost of three dollars. It was overhauled by a motorcycle cop at La Habra, when we failed to observe a stop signal.

Also, we know a young fellow who has eliminated his laundry bills by simply wearing his shirts once and then tearing them up himself.

The honor for the longest service in the Union Oil Company goes to Jim Nelson, the dehydrator operator at Signal Hill. Jim is six feet four.

And perhaps you have heard of the motorist who had a bad accident, because he couldn't see through the windshield for safety stickers.

Things are still progressing very slowly in Europe. A friend, just returned from Venice, informs us that the sewers are still stopped up.

"How did you come to get hurt?" asked a representative of the Personnel Department, and the victim scornfully replied, "I didn't come to get hurt. It was an accident."

This same fellow, by the way, has a son who aspires to a medical career, and we understand he is now at college studying abominable writing.

In view of all the discussion about war debts, it is not surprising that the juvenile mind has become affected. This dialogue took place recently in a local school:

Teacher: "Where is the capital of the United

Johnny: "All over the world."

And the meanest chap we ever knew was a trap-drummer who posted his mother-in-law's picture on the face of the big drum.

Before marriage most young men yearn for the companionship of a girl. After marriage the "Y" is silent as in "work."

"Are you going to the U.S.C.-Pittsburgh game?" we asked the stenographer and she blithely replied, "No, who are they playing?"

To demonstrate the value of advertising a certain periodical published the following letter, reserved from a reader: "At the Exposition in Tulso, I lost a gold watch, I valued very highly. I immediately inserted an ad in your paper and waited. On my return home I found the watch in the pocket of another suit. God bless your paper."

There is a long-legged sheep in the Himalayas that can run forty miles an hour, and there's one in California that keeps borrowing our lawn mower.

Waldo never could stand dirty people, so when he found after staying six weeks at the boarding house that they had no bath tub, he left in high dudgeon.

Sandy knew it was customary to tip the minister after the wedding, so when the ceremony had been completed, he led him aside and whispered, "Wait till the gang goes, and I'll take ye doon in the basement and show ye how to fix the gas meter so it'll no register."

In conclusion remember that many a child of wealthy parentage has been brought up by a humble elevator man.

And accept our best wishes for a Merry Christmas and a New Year with the depressions all ironed out.

