



FISH 'N CHIPS . . . The Bounty Fish 'n Chips, located at 16208 Crenshaw Blvd. near the intersection of Crenshaw and Redondo Beach Boulevards, is now open. Owner-manager Bob Kadau promises patrons a unique atmosphere and taste-tempting fish and chips.

People . . . On the Move

(Promotions, Assignments, Affiliations)

Appointment of Mrs. Barbara Dougan, 4507 Halison St., as assistant cashier and operations officer at the Bank of America's Inglewood Branch has been announced. She joined the bank in 1962 as a teller. Mrs. Dougan is the mother of two children.

Miss Eileen Mansker, 23421 Anza Ave., will celebrate her 25th anniversary with the Bank of America this month. She is now assigned as an assistant trust officer in the bank's Beverly Hills district trust office.

Frank C. Halpin has been named to the newly established post of supervisor-pollution control at Texaco's Wilmington refinery. Halpin formerly was chief engineer at the refinery. He joined Texaco in 1933 after graduation from Rice Institute.

George E. Rose, 2617 Rockefeller Lane, Redondo Beach, has been graduated from the Southern California Edison Co.'s substation operators school. Rose is a dispatcher in Edison's Alhambra office.

Election of Frank E. Raab as executive vice president of the Pacific Employers Insurance Co., has been announced here. Raab, also elected to the firm's board of directors, will serve as

chief administrative officer of the company.

Theodore E. Cummings, an executive of Vornado's California Division, Food Giant Markets, Inc., has been awarded the degree of Doctor of Humane Letters by the College of Law, University of San Fernando Valley. Cummings first vice president of Cedars Sinai Medical Center, was honored for his philanthropic contributions to the Southland.

Alvin A. Schultz, Torrance, has been graduated from the Southern California Edison Co. Electrician Training School. He is an electrician at Edison's Redondo Beach Steam Station.

Dr. Ray Jalow, vice president and chief economist for United California Bank, has been elected president of the Los Angeles Chapter of the National Association of Business Economists.

Robert Bloom of Industrial Molding Corp., 2015 W. 190th St., has been elected vice president of the Southern California Chapter of the Plastics Industry, Inc.

Charles F. Cleary 2415 W. has been appointed agent for the Harbor district of the Prudential Insurance Co., it was announced today by William D. Hanger, manager.

GUARDS FOR ANY OCCASION

- INDUSTRIAL
- BUSINESS
- RESIDENTIAL

328-5514

PATROL CONTROLLED BY CLOCK PUNCHES

MODERN INVESTIGATION & SECURITY PATROL, INC.

1013 W. CARSON, TORRANCE

QUESTION AND ANSWERS

Do You Operate Under A Fictitious Firm Name?

1. **Ques.** What is a fictitious firm name?
Ans. Any name which does not completely and clearly identify the owner or owners.
2. **Ques.** Why should an individual partnership doing business under a fictitious name file and publish a certificate?
Ans. (1) The law is specific and mandatory. Business people, like other persons, should obey the law. (2) No court action of any sort can be maintained until certificate is filed and published. Such filing and publishing contributes to the value and protection of a trade name.
3. **Ques.** Is the name "J. B. Smith Company" a fictitious name?
Ans. Yes. Because the term "company" is ambiguous and suggestive of uncertainty.
4. **Ques.** How can a business find out if he has filed and published his certificate of business?
Ans. Simply by checking with the corporation department of your county clerk's office, or by telephoning Los Angeles Newspaper Service Bureau, Inc.
5. **Ques.** What does Section 2468 of the Civil Code mean by the wording that no person or partnership failing to comply, "shall maintain any action upon, or an account of any contract or contracts made or transaction had, under such fictitious name in any Court of this State?"
Ans. Simply that the person or partnership cannot sue.
6. **Ques.** Does that mean that cash stores are not affected?
Ans. There are many grounds for court action besides the mere collection of past due accounts. For instance, a cash grocery may wish to sue a trucking company for damage to shipments.
7. **Ques.** In case one partner is succeeded by another, must a new certificate be filed and published?
Ans. Yes. "Every person transacting business in this state under a fictitious name" must file and publish.
8. **Ques.** In case one partner is succeeded by another, must a new certificate be filed and published?
Ans. Yes. Section 2469 of the Civil Code states that "On every change in the members of a partnership transacting business in this State under a fictitious name . . . a new certificate must be filed with the County Clerk and a new publication made."
9. **Ques.** Must a corporation file and publish a certificate?
Ans. Yes, when the corporation as a person owns and operates some other business under a fictitious firm name. In such event it must file and publish, otherwise not.
10. **Ques.** Do public authorities demand compliance with the fictitious firm law?
Ans. Yes. For instance, the California State Department of Vocational Standards will not issue a license to any contractor or contracting partnership who has not filed and published.
11. **Ques.** May a person or persons engaged in more than one business under fictitious name meet the publication requirements by filing and printing only one certificate?
Ans. The Los Angeles County Counsel has ruled: "We are inclined to the opinion that the provisions of said section contemplate a certificate be filed and published for EACH fictitious name under which a business is transacted."
12. **Ques.** Does the filing and publication of a Trade Name Certificate have value in establishing owner's title in a firm name?
Ans. Yes, the courts have held such registration and publication to be a prima facie evidence of name ownership where two claimants to a name have contested ownership.
13. **Ques.** How may a certificate be prepared, filed and published?
Ans. See your lawyer, bank, our office or the County clerk.
14. **Ques.** What will it cost?
Ans. The statutory two dollar County Clerk fee for filing, plus the publisher's rate of \$20 for four weekly insertions of the advertisement, amounting to a total of \$22.
15. **Ques.** Where may filing service be obtained?
Ans. Complete service, forms and printed instructions are given FREE by our office.

PRESS-HERALD

3238 W. SEPULVEDA TORRANCE DA 5-6060

19 Nurses Complete Program

Young women from local communities are among the 19 registered nursing students who will receive the blue and white Maltese Cross pins signifying completion of the two-year program Friday in the College's Seahawk Center.

Students from Lomita include Elizabeth Bailey, Reta Doerfler, Linda Gilmore, and Sandra Cannon. Graduates from Palos Verdes and Rolling Hills will be Esther Barton, Joyce Forehand, Mary Lohmiller, Cheri Minor, Margaret Ryan, and Celestia Brady.

Wilmington graduates will be Pamela Covington, Sally Ruth, Constance Vigil, and Catalina Correa.

Margaret Ryan was selected by her classmates for a special award for contributing the most to bedside nursing and class spirit.

The graduates will be eligible to take the state test for registered nurses.

Real Estate Sales Hit \$6 Million

More than \$6.3 million in real estate was sold during July through the Torrance-Lomita Board of Realtors, according to H. Harold Lippard, president.

Lippard said dollar volume for the month totaled \$6,304,655. He also reported 611 new multiple listings were processed.

For the same month in 1967, Lippard said, the board processed 443 listings and recorded a dollar volume of \$4,626,440.

Total sales of \$37.9 million were recorded during the first quarter of 1968, compared to \$32.2 for the same period in 1967.

Army Pfc. Thomas O. Mersman, 20, son of Mr. and Mrs. Jack B. Mersman, 2222 E. 229th Place, was assigned July 14 to the 199th Light Infantry Brigade near Long Binh, Vietnam, as a mortarman.

Oil Code Amended By County

County supervisors have amended their fire code to insure greater safety in the use of in-ground oil storage reservoirs, Supervisor Burton W. Chace said today.

"The amended code will provide for maximum fire protection and, at the same time, encourages a mutual assistance program among the oil companies," Chace said.

"The plan has the full support of the County Fire Warden as well as representatives of the oil industry," Chace said.

Specifically, the amended ordinance provides that wood-covered oil storage reservoirs may be continued if they are covered with a fire-retardant roof and extensive lightning protection.

Fire suppression facilities will be provided in accordance with the Chief of the Fire Department.

TAXPAYERS ASK IRS

Treat Your Daughter as You Would Other Employee

This column of questions and answers of federal tax matters is provided by the local office of the U. S. Internal Revenue Service and is published as a public service to taxpayers. The column answers questions most frequently asked by taxpayers.

My daughter is going to help out in my store this summer. Do I treat her as any other employee for tax purposes?

Yes, her salary is subject to the same withholding requirements as your other employees if she is 21 or over. If she is under 21, then you withhold just income tax and not social security.

The salary you pay your daughter can be treated as a business expense to the extent it is what you would pay a person not related to you for performing the same services.

Are wedding gifts taxable?

The recipient of gifts is not subject to income or gift taxes. However, the giver may be liable for gift tax if gifts to one person in a single year exceed \$3,000.

Is it true you could lose your tax deductions for a business trip overseas if you take a vacation at the same time?

Yes, there are situations where business deductions for overseas travel can be affected by the amount of time devoted to sightseeing and other non-business activities.

Under certain circumstances, the cost of transportation, including meals and lodging, to the place of the business meeting and back to the taxpayers' home will not be allowed in full as a business deduction.

Rules for handling business deductions in these circumstances are explained in Publication No. 463, Rules for Deducting Travel, Entertainment and Gift Expenses. Send a post card to your district office for a free copy.

A mistake in my social security number held up my refund for weeks. Why is this number so important?

Because so many taxpayers have the same name, your social security number is the only positive identification of your account with IRS. Name change, too, as marital status changes.

Congress passed a law several years ago requiring individuals to use tax identification numbers. Social Security numbers were selected for this purpose because most taxpayers already had one.

placed on all individual tax returns filed, correspondence with IRS concerning returns, payments for tax liabilities and similar documents. The number should also be given to corporations and savings institutions to identify dividends and interest payments.

We're going to a benefit dinner for a charitable organization. Won't this be deductible?

The cost of the tickets will be deductible to the extent it exceeds the value of the food and entertainment you receive. If the value of

the meal and entertainment is not indicated on the tickets, the sponsors of the event should be able to tell you.

When do I pay social security for my maid?

The quarterly payment for the months of July, August, September is due Oct. 31. Use Form 942, "Employer's Quarterly Tax Return for Household Employees," a self-mailer, to file and pay this tax.

This tax is due when cash wages of \$50 or more are paid to a household employee during a calendar quarter.

Lucky DISCOUNT CENTER

ladies' swim suits
Colorful assortment of the latest styles . . . some prints, some solids. Choice of one or two-piece suits. Many colors to choose from. Sizes 22 to 26.
CLEARANCE! FROM 5⁰⁰

girls' swim suits
Bright colorful tank-type American-made swim suits to please and flatter that young miss . . . Little girls' sizes 2 to 6X. Available in popular colors.
CLEARANCE! FROM 1⁵⁰

ladies' blouses
Choose from our large assortment of blouses. Some with collars, and sleeves, others sleeveless. Available in four different patterns. Colors are Blue, Pink, Orange and Green.
88^c

glass sets
Your choice of beverage or food tea glasses in clear iridescent amber glass in beautiful cathedral pattern. Set of 8 Ice Tea Glasses per pack or 10 Beverage-Size Glasses.
YOUR CHOICE 97^c
MATCHING GLASS PITCHER **76^c**

3 piece luggage set
Quality vinyl covering, metal dust valances. 3-ply wood veneer frames—built to take years of use. Exclusive Silver-guard protective corners. Available in Blue or Green. 26" Pullman case, 21" Overnighter and 12" Train case with Mirror and Tray.
OUR LOW PRICE 11⁶⁶

assorted garden hand tools
Select the Green Thumb transplanting trowel, weeder tool or the cultivating trowel for summer gardening.
YOUR CHOICE 33^{ca}

men's swim trunks
Wash and wear 100% combed cotton. Always look neat. Color-fast, no fading from sun or water . . . Assorted styles, colors and sizes.
CLEARANCE! 1⁰⁰

towel ensemble
Thick, thirty terry cloth towels and wash cloth. Assorted solid popular colors. Mix or match.
wash cloth **37^c**
hand towel **67^c**
bath towel **93^c**

area rugs
3' x 5' fringed area rug of 100% viscose rayon pile with non-slip latex backing that's machine washable and dryable. Cut and loop "pom-pom" pattern with delicate fringe on ends. Choice of decorator colors.
OUR LOW PRICE 3⁹⁷

plastic trash cans
Sturdy, heavy duty plastic . . . built to take years of hard use. Cover locks securely to place. Molded side handles make it easy to carry or move.
28 GALLON 22 GALLON 1⁹⁹ 3⁹⁸

polyfoam swim equipment
Now is the time to enjoy the water to its beach or pool. Swim equipment the whole family can enjoy and use.
26" SWIM BOARD **73^c** 18" SWIM RING **73^c** 30" SAUCER **2⁴⁹**

3860 SEPULVEDA BLVD. TORRANCE