

∞ The Ward M. Canaday Center ∞  
for Special Collections  
The University of Toledo

Finding Aid

➤ **Lion Dry Goods Company Financial Records, 1897-1959** ◀

MSS-056

**Size:** 6 in. and 1 volume

**Provenance:** Received from Marsha Fuller on behalf of Roberta Annan Waltersdorf. This collection was stored in the loft of the downtown Lion Store. In 1986, before the projected demolition of the building, the materials in the collection were saved by the staff of the Ward M. Canaday Center through the intercession of Ted Ligibel, Research Associate for Urban Affairs, University of Toledo.

**Access:** Open

**Collection Summary:** This collection contains daily sales summaries from 1897 to 1905 and from 1913 to 1943, a journal (1898-1912), appraisals, and related materials from the late 1930s and 1940s.

**Subjects:** [Business and Commerce](#)

**Related Collections:** Toledo Edison Collection, MSS-082

**Processing Note:** None

**Copyright:** The literary rights to this collection are assumed to rest with the person(s) responsible for the production of the particular items within the collection, or with their heirs or assigns. Researchers bear full legal responsibility for the acquisition to publish from any part of said collection per *Title 17, United States Code*. The **Ward M. Canaday Center for Special Collections** may reserve the right to intervene as intermediary at its own discretion.

**Completed by:** Paul M. Gifford, June 1987 (reformatting by Arjun Sabharwal, August 2011); last updated: June 2014

**Lion Dry Goods Company  
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**Introduction**

This collection consists of miscellaneous financial records of the Lion Dry Goods Company of Toledo, Ohio. Although not comprehensive in either its time span or in types of records, the collection contains enough material from which the researcher might develop a good picture of the store during the first half of this century.

**Historical Sketch**

1857	Frederick Eaton forms F. Eaton & Co., dry goods store, at 115 Summit St.
1859-1872	Asa Backus becomes partner; store known as Eaton & Backus.
1872	Fire destroys store at 325 Summit St. George M. Fisher acquires controlling interest; firm name changed to Fisher, Eaton, and
1885	Company.
1890	Fisher becomes sole owner; organizes Lion Dry Goods Company. Buildings at 325-331 Summit St., 311-313 Summit St., and 321-323 Adams St. joined to
by 1921	form store.
1980	Downtown store closed; two other Lion Stores exist in Toledo's periphery.

**Scope and Content Note**

Although this collection lacks material such as catalogs and advertising circulars which might shed light on the development of merchandise and services offered by the Lion Store, it does contain a substantial amount of financial records. These records include daily sales summaries from 1897 to 1905 and from 1913 to 1943; a journal, 1898-1912; and appraisals and related materials from the late 1930s and 1940s. What exists, then, does offer the researcher sources sufficient to provide a picture of the economic health of the business over a long period.

Sales summaries record daily sales and are arranged by date so that comparisons of sales on a particular date from year to year can be made. The journal is probably less useful, but it does show where the firm purchased its merchandise. The appraisals list floor space and value of electrical fixtures, furniture, heating equipment, and other fixed items in the building.

The condition of the sales summaries is rather poor, as they have suffered from mildew. The other materials have been reasonably well preserved.

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**Folder Listing**

**Box   Folder**

1		Daily sales summaries
	1	1913-1933
	*	1897-1905
	*	1933-1943
		Journal, 1898-1912
	2	Accounting manual, 1959
		Appraisals
	3	1937
	4	Depreciation summary, 1937
		Annual revisions
	5	1938
	6	1945
2	1	1946
	2	Depreciation summary, 1946
		Inventory of furniture and fixtures,
	3	1946
	4	New building estimate, 1946

#=located on ranges 3 & 4

=located on top of ranges 65 & 66

\*=tube

Additional note: drawings, photographs, and unrolled plat maps are folios