

**UNIVERSITY OF TOLEDO
WARD M. CANADAY CENTER**

Collection No. 056

LION DRY GOODS COMPANY

Financial Records, 1897-1959

6 in. and 1 volume

Processed by
Paul M. Gifford
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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.

There are no restrictions on the use of, or access to, this collection.

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.

1885. George M. Fisher acquires controlling interest; firm name changed to Fisher, Eaton, and Company.

1890. Fisher becomes sole owner; organizes Lion Dry Goods Company.

by 1921. Buildings at 325-331 Summit St., 311-313 Summit St., and 321-323 Adams St. joined to form store.

1980. Downtown store closed; two other Lion Stores exist in Toledo's periphery.

Scope and Content

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.

Folder List

<u>Box</u>	<u>Folder</u>	
1		Daily sales summaries
	1	1897-1905
	*	1913-1933
	*	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
	3	Inventory of furniture and fixtures, 1946
	4	New building estimate, 1946

(Both of the above boxes and Journal are located in R-4)

*=oversize cabinet, drawer 1
^=oversize area
** =locked cabinet
R-4=range four

Provenance

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.

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