DIARY PUBLISHERS BY APPOINTMENT

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POPULAR

SCRIBBLING DIARY

FOR

1919.

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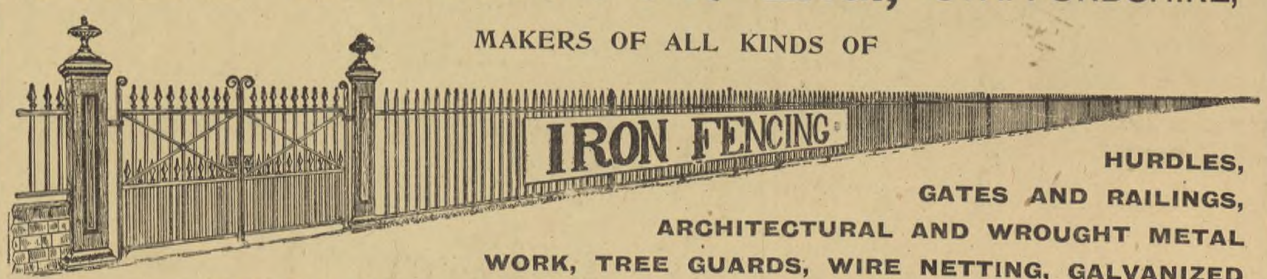

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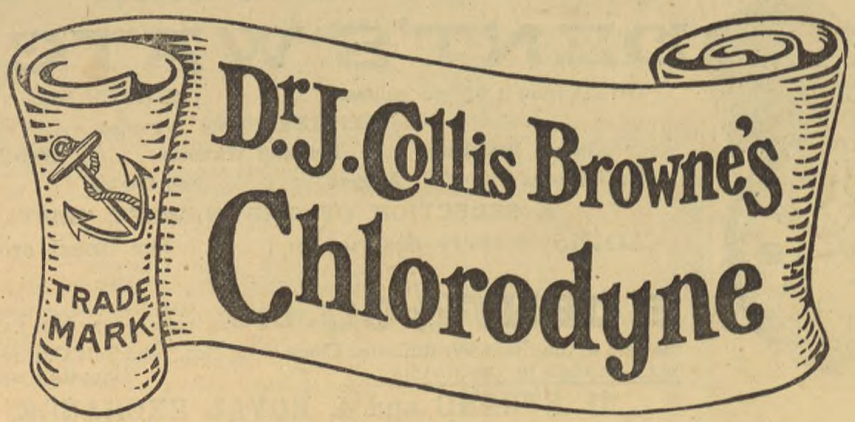

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ESTABLISHED 1836.

Head Office:

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Subscribed Capital, £24,906,432.

Paid-up Capital, £5,188,840. Reserve Fund, £4,342,826.

DEPOSITS - - - - -	(Dec., 1917)	£220,551,768
CASH IN HAND - - - -	"	£44,110,353
MONEY AT CALL, and AT SHORT NOTICE	"	£31,003,560
BILLS OF EXCHANGE - - -	"	£35,052,991

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BY APPOINTMENT.

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GENERAL FIRE AND LIFE ACCIDENT ASSURANCE Corporation Ltd

ASSETS OVER £2,500,000

General Manager: F. NORIE-MILLER, J.P.

Chief Offices:
GENERAL BUILDINGS, PERTH, SCOTLAND.
GENERAL BUILDINGS, ALDWYCH, LONDON.

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The Holder of this Coupon, being not less than 14 years of age, is entitled, on payment of the registration fee mentioned below, to receive from the General Accident Fire and Life Assurance Corporation Ltd. a Coupon Accident Policy subject to its terms and conditions covering the benefits granted for such registration fee as follows:—

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(a) **£1,000** if such person is killed by an accident to **TRAIN**;

(b) **£500** if killed by an accident to **TRAM, OMNIBUS, LICENSED CAB** or **MOTOR CAR** plying for public hire;

(c) **£500** if drowned or otherwise killed by accident to **STEAMER**;

(d) **£300** if permanently totally disabled by accidents above-named?

(e) **£150** if permanently partially disabled by accidents above-named;

(f) **£3** per week for a period not exceeding 4 weeks, if confined to the house by an accident as defined in (a) above which does not prove fatal.

AIR RAIDS.

(g) **£100** if such person (a British subject) is killed by Aerial Craft (hostile or otherwise) including bombs or missiles dropped or thrown therefrom, or fired thereat.

This Coupon applies throughout Great Britain and Ireland, and to British Residents touring in any country in Europe, and to Passenger Steamers between ports in Europe.

Completed Registration Slip can be handed to your Stationer with registration fee, from whom you will receive a receipt.

Tear off here

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I enclose remittance value One Shilling and request you to forward me Coupon Accident Policy, which I agree to accept subject to all its terms and conditions; the insurance to hold good for twelve calendar months from noon of the date of said Policy, irrespective of the date hereof.

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Full Address.....

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Profession or Occupation..... *Date*.....19.....

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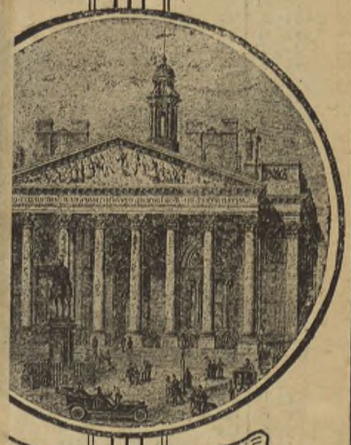

EW ROYAL EXCHANGE.

The Publishers tender their apologies for the quality of the paper used in the printing of the letterpress pages of this Diary, and also for the fact that it has been necessary this year to curtail this section. By almost superhuman efforts THE QUALITY OF THE WRITING PORTION HAS BEEN FULLY MAINTAINED, and it is needless to point out that this is the important part of the Diary. Publishers are now only allowed 50 per cent. of their previous year's supply of paper, and obviously it was necessary to curtail the paper where possible, so that the course adopted was the only wise one under the circumstances. All materials used in the manufacture of this Diary have increased enormously since the last issue, and an increase in price has become inevitable, but the quality of the Diary, with the exception named, has been fully maintained.

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THE HOUSEHOLDERS' COMBINEI POLICY offers greater advantages than ca be obtained from any other Company:—

THE COMBINED POLICY covers . holde against Fire, Burglary, Housebreaking an Larceny, also Liability in respect of Domesti Servants, including any other items show hereunder.

1. **Loss or Damage by Fire, Burglary, Housebreaking, or Larceny** to Contents of Residence (except Residences over Shops) at **rate of 3/6 per cent. on the full value of the Contents.**

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   * Such as a Charwoman, Nurse, Gardener, Window Cleaner Chimney Sweep, or other person temporarily employed.

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Proposal Form and full particulars will be sent with the Coupon Accident Policy.

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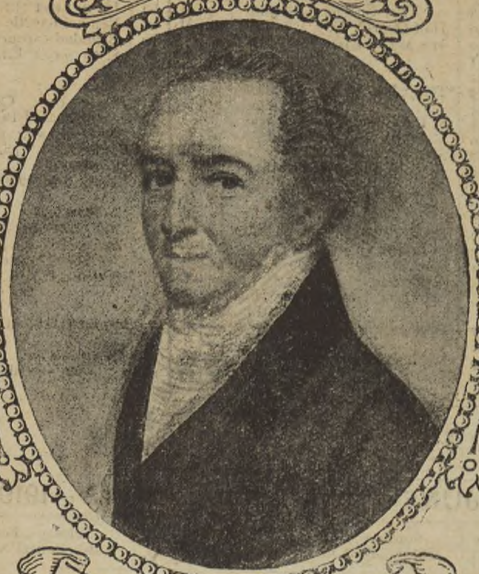

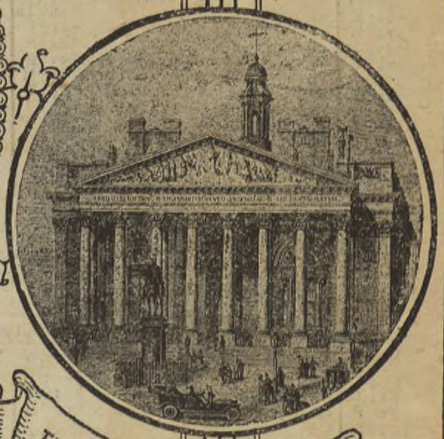

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64b.	*Do. do. do. Interleaved Blotting,*	**3/-**	„
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Index of Contents and Advertisements, *see last page but one of letterpress.*
Classified List of British Merchants, Manufacturers, Shippers, and others, *see page* 6.

Telephone No.: Hop Exchange 1250 (2 lines).

Telegraphic Address: "Diarists, London."

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JANUARY—1919.

Day of the Mth.	Wk.	Yr.	Sundays, Festivals, Astronomical Notes, &c.
1	W	1	CIRCUMCISION.
			⌊Stock Exchange closed.
2	Th	2	● New Moon 8.24 a.m.
3	F	3	*Barometer 29.804 in.
4	S	4	
5	☉	5	2ND AFTER CHRISTMAS. 1
6	M	6	Dividends due. EPIPHANY
7	T	7	Evacuation of Gallipoli 1916
8	W	8	⌈Christmas Fire Ins. ceases.
9	Th	9	☽ First Quarter 10.55 a.m.
10	F	10	
11	S	11	Hilary Law Sittings begin.
12	☉	12	1ST AFTER EPIPHANY. 2
13	M	13	Plough Monday. *S. Hilary.*
14	T	14	
15	W	15	*Temp. Day 43.2°, Night 33.9°
16	Th	16	○ Full Moon 8.44 a.m.
17	F	17	
18	S	18	*S. Prisca*
19	☉	19	2ND AFTER EPIPHANY.
20	M	20	⌊*S. Fabian.* 3
21	T	21	*S. Agnes*
22	W	22	*S. Vincent*
23	Th	23	
24	F	24	Naval Batt. Dogger Bk. 1915
			(Last Quarter 4.22 a.m
25	S	25	CONVERSION OF S. PAUL
26	☉	26	3RD AFTER EPIPHANY 4
27	M	27	*Rainfall 1.88 in.
28	T	28	
29	W	29	
30	Th	30	
31	F	31	● New Moon 11.7 p.m.

FEBRUARY—1919.

Day of the Mth.	Wk.	Yr.	Sundays, Festivals, Astronomical Notes, &c.
1	S	32	
2	☉	33	4TH AFTER EPIPHANY. 5
			PURIFICATION OF B.V.M.
			Candlemas
3	M	34	*S. Blasius*
4	T	35	Barometer 29.792 in.
5	W	36	*S. Agatha*
6	Th	37	
7	F	38	☽ First Quarter 6.52 p.m.
8	S	39	Half Quarter Day
9	☉	40	5TH AFTER EPIPHANY. 6
10	M	41	
11	T	42	
12	W	43	*Temp. Day 45.3°, Night 34.3°
13	Th	44	[11.38 p.m.
14	F	45	*S. Valentine.* ○ Full Moon
15	S	46	Kimberley relieved 1901
16	☉	47	SEPTUAGESIMA. 7
17	M	48	⌊Fall of Erzrum 1916
18	T	49	
19	W	50	
20	Th	51	
21	F	52	Battle of Verdun com. 1916
22	S	53	⌈(Last Quarter 1.48 a.m.
23	☉	54	SEXAGESIMA 8
24	M	55	*S. Matthias*
25	T	56	⌊Fall of Kut-el-Amara to
			⌊British 1917
26	W	57	German retirement on the
27	Th	58	[Ancre 1917
28	F	59	*Rainfall 1.53 in.

MARCH—1919.

Day of the Mth.	Wk.	Yr.	Sundays, Festivals, Astronomical Notes, &c.
1	S	60	*S. David.* Fly Fishing begins
2	☉	61	QUINQUAGESIMA. *S. Chad* 9
3	M	62	⌊● New Moon 11.11 a.m.
4	T	63	Shrove Tuesday
5	W	64	Ash Wednesday
6	Th	65	*Barometer 29.735 in.
7	F	66	*S. Perpetua*
8	S	67	☽ First Quarter 3.14 a.m.
9	☉	68	1ST IN LENT. Ember Wk. 10
10	M	69	Neuve Chapelle cap. 1915
11	T	70	Baghdad captured 1917
12	W	71	*S. Gregory.* Ember Day
13	Th	72	
14	F	73	Ember Day
15	S	74	Ember Day. Czar of Russia
			abdicated 1917
16	☉	75	2ND IN LENT. ○ Full Moon
17	M	76	*S. Patrick* ⌊3.41 p.m. 11
18	T	77	*S. Edward*
19	W	78	*Temp. Day 49.6° Night 35.1°
20	Th	79	
21	F	80	*S. Benedict* ⌈1915
22	S	81	Fall of Przemysl to Russians,
23	☉	82	3RD IN LENT. 12
24	M	83	(Last Quarter 8.34 p.m.
25	T	84	ANNUN. B.V.M. Lady Day
26	W	85	
27	Th	86	
28	F	87	*Rainfall 1.63 in.
29	S	88	
30	☉	89	4TH IN LENT 13
31	M	90	● New Moon 9.5 p.m.

APRIL—1919.

Day of the Mth.	Wk.	Yr.	Sundays, Festivals, Astronomical Notes, &c.
1	T	91	*Barometer 29.750 in.
2	W	92	
3	Th	93	*S. Richard*
4	F	94	
5	S	95	Dividends due
6	☉	96	PASSION S. 14
			⌊U.S.A. dec. War on Ger-
			many 1917] ⌈0.39 p.m.
7	M	97	Old Lady Day. ☽ First Qu.
8	T	98	⌈Vimy Ridge carried 1917
9	W	99	Lady Day Fire Insur. ceases
10	Th	100	
11	F	101	*Temp. Day 50.0° Night 38.8°
12	S	102	
13	☉	103	PALM SUNDAY. 15
14	M	104	⌈○Full Moon 8.25 a.m.
15	T	105	Int. payable on £4% War
			[Loan 1929-1942
16	W	106	Hilary Law Sittings end
17	Th	107	Maundy Thursday
18	F	108	GOOD FRIDAY ⌈Easter Eve
19	S	109	Primrose D.(1881). *S. Alphege*
20	☉	110	EASTER DAY. 16
21	M	111	Easter Monday. Bank Hol.
22	T	112	Easter Tuesday
23	W	113	*S. George.* (Last Q.11.21 a.m.
24	Th	114	Dublin Rebellion 1916
25	F	115	*S. Mark.* Landing in Galli-
26	S	116	*Rainfall 1.58 in. ⌊poli 1915
27	☉	117	LOW SUNDAY 17
28	M	118	
29	T	119	Easter Law Sittings begin.
30	W	120	⌊● New Moon 5.30 a.m.

MAY—1919.

Day of the Mth.	Wk.	Yr.	Sundays, Festivals, Astronomical Notes, &c.
1	Th	121	*SS. Philip and James*
2	F	122	*Barometer 29.814 in.
3	S	123	
4	☉	124	2ND AFTER EASTER 18
5	M	125	
6	T	126	*S. John Evangelist*
			⌊☽ First Quarter 11.34 p.m.
			⌊Accession 1910
7	W	127	Lusitania sunk 1915
8	Th	128	
9	F	129	Half-Quarter Day
10	S	130	
11	☉	131	3RD AFTER EASTER 19
12	M	132	
13	T	133	*Temp. Day 64.2° Night 43.9°
14	W	134	
15	Th	135	Scotch Quarter Day
16	F	136	⌊○Full Moon 1.1 a.m.
17	S	137	
18	☉	138	4TH AFTER EASTER 20
19	M	139	*S. Dunstan*
20	T	140	
21	W	141	*Rainfall 1.92 in.
22	Th	142	(Last Quarter 10.4 p.m.
23	F	143	Italy declared War on Aus-
24	S	144	Empire Day ⌊tria 1915
25	☉	145	ROGATION SUNDAY 21
26	M	146	Rogation D. Queen bn. 1867
27	T	147	Rogation Day. *Ven. Bede*
28	W	148	Rogation Day
29	Th	149	ASCENSION DAY.
30	F	150	⌊●New Moon 1.12 p.m.
31	S	151	Ramadân begins. Battle of
			[Jutland 1916

JUNE—1919.

Day of the Mth.	Wk.	Yr.	Sundays, Festivals, Astronomical Notes, &c.
			⌈*S. Nicomede*
1	☉	152	SUNDAY AFT. ASCENSION 22
2	M	153	Interest payable on £5%
			War Loan 1929-1947
3	T	154	King born 1865
4	W	155	⌈L. Kitchener lost in H.M.S.
			" Hampshire" 1916
5	Th	156	*S. Boniface.* ☽First Q.0.22p.m
6	F	157	Easter Law Sittings end
7	S	158	*Barometer 29.815 in.
8	☉	159	WHIT S. Ember Wk. 23
9	M	160	Whit Monday. Bank Hol.
10	T	161	Whit Tuesday
11	W	162	Ember Day. *S. Barnabas*
12	Th	163	K.Constantine abdicated 1917
13	F	164	Ember Day. ○ Full Moon
14	S	165	Ember Day [4.28 p.m.
15	☉	166	TRINITY SUNDAY 24
16	M	167	*Temp. Day 71.2° Night 49.8°
17	T	168	Trinity Law Sittings begin
18	W	169	Waterloo 1815
19	Th	170	*Corpus Christi*
20	F	171	*S. Edward*
21	S	172	(Last Quarter 5.33 a.m.
22	☉	173	1ST AFTER TRINITY 25
			⌊Enemy recaptured Lem-
			berg 1915
23	M	174	Prince of Wales born 1894
24	T	175	*S. John Baptist*
25	W	176	⌊Midsummer Day
26	Th	177	*Rainfall 2.03 in.
27	F	178	● New Moon 8.53 p.m.
28	S	179	
29	☉	180	2ND AFTER TRIN. *S. Peter* 26
30	M	181	

JULY—1919.

Day of the Mth.	Wk.	Yr.	Sundays, Festivals, Astronomical Notes, &c.
1	T	182	Great Somme Advance 1916
2	W	183	*Barometer 29.802 in.
3	Th	184	
4	F	185	*Tr. of S. Martin* ⌈3.17 a.m.
5	S	186	Dividends due. ☽ First Quar.
6	☉	187	3RD AFTER TRINITY 27
7	M	188	
8	T	189	
9	W	190	Midsummer Fire Ins. ceases
10	Th	191	⌊Conq. Ger. S.W. Africa 1915
11	F	192	
12	S	193	*Temp. Day 73.8° Night 53.2°
13	☉	194	4TH AFTER TRINITY 28
14	M	195	⌊○ Full Moon 6.2 a.m.
15	T	196	*S. Swithin.* Delville Wood
16	W	197	taken 1916
17	Th	198	
18	F	199	
19	S	200	⌈(Last Quarter 11.3 a.m.
20	☉	201	5TH AFTER TRIN. *S. Marg.* 29
21	M	202	Brit. success at Hooge 1915
22	T	203	*S. Mary Magdalene*
23	W	204	Austro-Hungarian Note to
24	Th	205	⌊Serbia 1914
25	F	206	*S. James*
26	S	207	*S. Anne*
27	☉	208	6TH AFTER TRINITY 30
28	M	209	⌊Capt. Fryatt shot 1916
29	T	210	⌊● New Moon 5.21 a.m.
30	W	211	*Rainfall 2.33 in.
31	Th	212	Trinity Law Sittings end
			Annual and Nov. to July
			Game Certificates and
			Gun Licences expire.

AUGUST—1919.

Day of the Mth.	Wk.	Yr.	Sundays, Festivals, Astronomical Notes, &c.
1	F	213	Lammas Day. Germany de-
			clared War on Russia 1914
2	S	214	German ult. to Belgium 1914
3	☉	'215	7TH AFTER TRINITY 31
			⌊☽ First Quarter 8.11 p.m.
4	M	216	Bank Hol. War dec. on Ger.
5	T	217	*Barometer 29.782 in. ⌊1914
6	W	218	*Transfiguration.*
7	Th	219	*Name of Jesus*
8	F	220	
9	S	221	⌈*S. Lawrence*
10	☉	222	8TH AFTER TRINITY 32
11	M	223	Half-Quarter Day.
			⌊○ Full Moon 5.39 p.m.
12	T	224	Grouse Shooting begins
13	W	225	
14	Th	226	*Temp. Day 72.7° Night 53.1°
15	F	227	National Register taken 1915
16	S	228	⌊Fall of Liége 1914
17	☉	229	9TH AFTER TRINITY 33
18	M	230	(Last Quarter 3.56 p.m.
19	T	231	
20	W	232	Black Game Shooting begins
21	Th	233	⌈many 1914
22	F	234	⌈Japan declared War on Ger-
23	S	235	⌈S. Bartholomew Mass. 1572
24	☉	236	10TH AFTER TRINITY 34
25	M	237	● New Moon 3.37 p.m.
26	T	238	Battle of Tannenberg 1914
27	W	239	Rumania dec. War on Aus-
28	Th	240	*S. Augustin* ⌊tria 1916
29	F	241	*Beheading of S. John Bapt.*
30	S	242	*Rainfall 2.38 in.
31	☉	243	11TH AFTER TRINITY 35

SEPTEMBER—1919.

Day of the Mth.	Wk.	Yr.	Sundays, Festivals, Astronomical Notes, &c.
1	M	244	*S. Giles.* Partridge Shooting
			begins
2	T	245	☽ First Quarter 2.22 p.m.
3	W	246	*Barometer 29.904 in.
4	Th	247	
5	F	248	End of Retr. from Mons 1914
6	S	249	Battle of Marne began 1914
7	☉	250	12TH AFTER TRINITY 36
8	M	251	⌊*S. Evurtius*
9	T	252	
10	W	253	○ Full Moon 3.54 a.m.
11	Th	254	
12	F	255	*Temp. Day 68.5° Night 49.0°
13	S	256	⌈*Holy Cross Day*
14	☉	257	13TH AFTER TRINITY 37
			⌊Ember Week
15	M	258	Somme advance 1916
16	T	259	(Last Quarter 9.32 p.m.
17	W	260	Ember Day
18	Th	261	
19	F	262	Ember Day
20	S	263	Ember Day
21	☉	264	14TH AFTER TRINITY 38
22	M	265	⌊*S. Matthew*
23	T	266	*Rainfall 2.04 in.
24	W	267	● New Moon 4.34 a.m.
25	Th	268	Jewish Year 5680 begins
26	F	269	Mahommed. Yr. 1338 begins
27	S	270	⌊*S. Cyprian*
28	☉	271	15TH AFTER TRINITY 39
29	M	272	*S. Michael and All Angels.*
30	T	273	*S. Jerom* ⌊Michaelmas Day

OCTOBER—1919.

Day of the Mth.	Wk.	Yr.	Sundays, Festivals, Astronomical Notes, &c.
1	W	274	Pheasant Shooting begins
2	Th	275	☽ First Quarter 8.37 a.m.
3	F	276	Charles Letts' Diaries 1920
4	S	277	*Barometer 29.722 in. ⌊pub.
5	☉	278	16TH AFTER TRINITY 40
6	M	279	Dividends due. *S. Faith*
7	T	280	
8	W	281	
9	Th	282	*S. Denys.* Antwerp taken
			by Germans 1914.
10	F	283	⌊○ Full Moon 1.39 p.m.
11	S	284	Battle of Ypres began 1914
12	☉	285	17TH AFTER TRINITY 41
			⌊Nurse Cavell shot 1915
13	M	286	Mich. Law Sittings begin
14	T	287	Michaelmas Fire Ins. ceases
15	W	288	Interest payable on £4%
			War Loan 1929-1942
16	Th	289	(Last Quarter 5.5 a.m.
17	F	290	*S. Etheldreda*
18	S	291	*S. Luke*
19	☉	292	18TH AFTER TRINITY 42
20	M	293	*Temp. Day 57.7° Night 43.4°
21	T	294	Trafalgar 1805
22	W	295	
23	Th	296	● New Moon 8.39 p.m.
24	F	297	French Victory at Verdun
25	S	298	*S. Crispin* ⌊1916
26	☉	299	19TH AFTER TRINITY 43
27	M	300	
28	T	301	*SS. Simon and Jude*
29	W	302	*Rainfall 2.75 in.
30	Th	303	⌈cates expire
31	F	304	Aug. to Oct. Game Certifi-

NOVEMBER—1919.

Day of the Mth.	Wk.	Yr.	Sundays, Festivals, Astronomical Notes, &c.
1	S	305	*All Saints.* ⌈☽ First Quarter
			1.43 a.m. ⌈*All Souls*
2	☉	306	20TH AFTER TRINITY. 44
3	M	307	*Barometer 29.752 in.
4	T	308	⌈Turkey 1914
5	W	309	Declaration of War on
6	Th	310	⌈Fall of Tsingtau 1914.
7	F	311	○ Full Moon 11.35 p.m.
8	S	312	
9	☉	313	21ST AFTER TRINITY 45
10	M	314	
11	T	315	Half-Quarter Day. *Martin-*
12	W	316	[*mas*
13	Th	317	Brit. adv. on the Ancre 1916
14	F	318	(Last Quarter 3.40 p.m.
15	S	319	*S. Machutus*
16	☉	320	22ND AFTER TRINITY 46
17	M	321	
18	T	322	Monastir recaptured 1916
19	W	323	*Temp. Day 48.9° Night 37.8°
20	Th	324	
21	F	325	
22	S	326	● New Moon 3.20 p.m.
23	☉	327	23RD AFTER TRIN. (last) 47
24	M	328	
25	T	329	
26	W	330	
27	Th	331	*Rainfall 2.29 in.
28	F	332	
29	S	333	
30	☉	334	ADVENT SUN. *S. Andrew* 48
			⌊☽ First Quarter 4.47 p.m.

DECEMBER—1919.

Day of the Mth.	Wk.	Yr.	Sundays, Festivals, Astronomical Notes, &c.
1	M	335	Queen Alexandra born 1844
			Interest payable on £5%
			⌊War Loan 1929-1947
2	T	336	Fall of Monastir 1915
3	W	337	*Barometer 29.757 in.
4	Th	338	
5	F	339	
6	S	340	⌈○ Full Moon 10.3 a.m.
7	☉	341	2ND IN ADVENT 49
8	M	342	Naval Battle off Falklands
9	T	343	[1914
10	W	344	Grouse Shooting ends
11	Th	345	
12	F	346	
13	S	347	⌈Ember Week
14	☉	348	3RD IN ADVENT 50
15	M	349	⌊(Last Quarter 6.2 a.m.
16	T	350	*Temp. Day 44.6° Night 35.4°
17	W	351	Ember Day
18	Th	352	
19	F	353	Ember Day ⌈Sittings end
20	S	354	Ember Day. Mich. Law
21	☉	355	4TH IN ADV. *S. Thomas* 51
22	M	356	● New Moon 10.55 a.m.
23	T	357	
24	W	358	*Rainfall 2.05 in.
25	Th	359	CHRISTMAS DAY
26	F	360	*S. Stephen.* Bank Holiday
27	S	361	*S. John*
28	☉	362	1ST AFTER CHRISTMAS 52
29	M	363	⌊*Holy Innocents*
30	T	364	☽ First Quarter 5.25 a.m.
31	W	365	

* The Monthly figures in the Calendar under the headings "Barometer," "Temperature," and "Rainfall," show the average of 78 years (1840-1917) of the Height of Barometer, Mean Temperature (Highest by Day and Lowest by Night), and Rainfall, as taken at Greenwich Observatory. The heavy ruled line indicates the duration of the Law Sittings.

POSTAL INFORMATION, INLAND.

LETTERS.—The rates for Letters are as follows: Not exceeding 4 oz., 1½d.; every additional 2 oz., ½d. No letter may exceed 24 in. long, 12 in. wide, or 12 in. deep.

CERTIFICATES OF POSTING.—Any person who desires proof that an unregistered letter, &c., has been posted to a particular person should hand in the letter or other article at a Post Office and ask for a Certificate of Posting. The fee is ½d., payable by means of a stamp.

SINGLE LETTERS BY RAILWAY.—Single letters not exceeding 4 oz. in weight can be sent by railway. The ordinary postage must be paid by stamps, and a fee of 2d. for each letter must be paid to the railway servant to whom they are tendered. Such letters *must* be taken to a passenger station.

EXPRESS DELIVERY.—Letters and parcels are accepted at most of the principal offices for express delivery, at a charge of 3d. for every mile or part. The packet must be handed over counter at the Post Office, with fee affixed in stamps to a form provided, and "Express" must be boldly written at top left corner.

NEWSPAPERS.—The rate for Newspapers, unregistered, is 1 oz., ½d.; 2 oz., 1d.; ½d. each additional 2 oz. For registered newspapers the rate is a halfpenny for every copy not exceeding 6 oz., and a further halfpenny for every additional 6 oz. No packet may be above 2 lb. in weight, 24 in. long, 12 in. wide, or 12 in. deep.

BOOK POST.—The rate for Book Packets is 1 oz., ½d.; 2 oz., 1d.; ½d. ea. add. 2 oz. This rate is applicable to packets containing printed or written matter not of the nature of a letter; on paper or other substance in ordinary use for printing; books or literary publications, sketches, drawings, paintings, maps, plans, &c.; invoices, advice notes, bills of lading, and similar commercial and legal documents, provided that nothing is written on them except entries proper to such documents; proofs or manuscripts for press, and examination papers under similar conditions, and circulars or printed notices. Limit of size, 24 in. long, 12 in. wide or deep. Limit of weight, 5 lb.

SAMPLES.—The rate for Samples is 4 oz., 1½d.; 6 oz., 2d.; 8 oz., 2½d. Limit of weight, 8 oz., and of size, 12 in. long, 8 in. wide, 4 in. deep. Available solely for samples or patterns without saleable value. Packets must be marked "Sample Post," and be made up so that contents can be easily withdrawn for examination.

NEWSPAPER WRAPPERS. — Halfpenny stamp, ¾d. each, 7 for 4d., or 1s. for a packet of 22; Penny stamp, 1¼d. each, 8 for 8¾d., or 2s. for a packet of 22. Sheets of halfpenny wrappers may be obtained at two days' notice in packets of 120 sheets of 14 wrappers each at £4.

REGISTRATION & INSURANCE.—The fee for registering an Inland Packet of any kind is 2d. in addition to the postage, and in event of loss or damage this covers compensation up to £5, 3d. up to £20, and 1d. for each additional £20 up to £400. The packet *must* be enclosed in a strong cover, securely fastened, and marked "Registered"; if containing coin, it *must* (to gain the benefit of the Post Office guarantee) be enclosed in a *special Registered Letter envelope* sold at all Post Offices.

POST CARDS.—Two kinds are sold: stout cards (4½ in. by 3½ in.); thin cards (5½ in. by 3½ in.); the prices being under revision at the time of going to press.

LETTER CARDS.—Letter Cards are sold at 2d. each, 1s. 6d. for 11.

GLASS, Liquids, Semi-Liquids, Greases, and Powders may only be sent by post if specially packed.

PARCELS for conveyance within the United Kingdom may be posted at the counter (not in the letter box) of any Post Office. The limit of length allowed is 3 ft. 6 in., and the maximum of length

POSTAL INFORMATION—*contd.*

and girth is 6 ft., *i.e.*, a Parcel 3 ft. 6 in. long may measure 2 ft. 6 in. in girth round the thickest part.

The rates of postage, which must be prepaid, are as follows:—

Under 3 lb., 6d.
Over 3 lb. and under 7 lb., 9d.
Over 7 lb. and under 11 lb., 1s.
11 lb. is the limit allowed.

FOREIGN AND COLONIAL POSTAL INFORMATION.

LETTERS.—The rate of postage on Letters addressed to British Possessions generally, to the United States, and to the places in Morocco where there are British Post Office Agencies, is 1½d. per oz.; to all other Foreign Countries the rate is 2½d. for 1 oz., and 1½d. for each additional oz. No letter may be more than 24 in. long and 12 in. wide or deep.

FOREIGN MAILS.

For Newspapers, Books, Commercial Papers, and Samples to all places abroad.

Newspapers and Books.	Commercial Papers.	Samples.
2 oz. .. 0½d.	10 oz. .. 2½d.	4 oz. .. 1d.
4 „ .. 1d.	12 „ .. 3d.	6 „ .. 1½d.
6 „ .. 1½d.	14 „ .. 3½d.	8 „ .. 2d.
8 „ .. 2d.	16 „ .. 4d.	10 „ .. 2½d.
10 „ .. 2½d.	18 „ .. 4½d.	12 „ .. 3d.

FOREIGN PARCEL POST.

The parcels rates for places abroad, and the limits of weight and dimensions, vary. Each parcel must be accompanied by a Declaration (for the Customs) of the contents and value, and to a large number of countries they may be insured at the same rate as for letters, but the insured value is in some cases limited to £20.

MONEY ORDERS, INLAND.

Not exceeding £1	..	..	2d.
Exceeding £1 and not exceeding		£3	3d.
„ £3	„	„ £10	4d.
„ £10	„	„ £20	6d.
„ £20	„	„ £30	8d.
„ £30	„	„ £40	10d.

No single Money Order may be issued for a higher amount than £40.

MONEY ORDERS, FOREIGN.

Foreign Money Orders are issued in the United Kingdom subject to the regulations of the country of payment. The rate for Orders payable in British Dominions, Colonies, Protectorates, &c., and in any of the Allied Countries or their Colonies, is 3d. for every £1 or fraction. For Orders payable in Neutral Countries or their Colonies the rate is 4d. for every £1 or fraction. The maximum amount allowed for a single Order is £40, but the limit for some countries is less than £40.

POSTAL ORDERS.

Postal Orders are issued at all Money Order Offices. The commission chargeable is: For Orders up to 15s. inclusive, 1d.; from 15s. 6d. to 21s. inclusive, 1½d.

Postage stamps for odd pence not exceeding 5d. in value and 3 in number, may be affixed to the face of Postal Orders as value.

TELEGRAPHIC INFORMATION, INLAND.

The charge for Telegrams written in plain language in any European tongue or in Latin is 9d. for the first 12 words, and ½d. for every additional word; name and address of receiver are counted, and those of sender also, if transmitted.

BANK RATES OF DISCOUNT.

1911	January 26th	4
	February 16th	3½
	March 9th	3
	September 2nd	4
1912	February 8th	3½
	May 9th	3
	August 29th	4
	October 17th	5
1913	April 17th	4½
	October 2nd	5
1914	January 8th	4½
	January 22nd	4
	January 29th	3
	July 30th	4
	July 31st	8
	August 1st	10
	August 6th	6
	August 8th	5
1916	July 13th	6
1917	January 18th	5½

BANK TRANSFER DAYS, &c.

Transfer Days are Mon., Tues., Wed., Thurs., and Fri. Instructions for Transfers received 9 a.m. to 12.15 p.m. (12.15 to 2 p.m., fee 2s. 6d.) Transfers must be executed between 10.30 and 2 p.m. Transfers can be accepted 9 a.m. to 3 p.m. (9 to 1 on Saturdays). Transfers can be made on Sat. between 10.30 and 12.30, fee 2s. 6d. Transfers of Bank Stock are charged 9s. for sums of £25 and under; 12s. for sums over £25. Dividends are due and payable on dates below, from 9 to 3 (9 to 1 on Sat.). When due date falls on Sunday or Bank Holiday, the Dividends are payable on the next business day.

Dividends due January 1st and July 1st.

Liverpool Corpn. £3 10s. and £2 10s.
New South Wales £4 (1933).
Queensland £4, £3 10s., £3.
Birmingham Corpn.
Middlesex County £3.
London Corpn. £2 10s. (1927-1957).
Eastern Bengal Ry. £4.
Scinde Rail. Annuity (1958).
Gt. Ind. Pen. Rail. £4.
Hull Corpn. £3 10s. Irredeemable.
Metrop. Police Deb. £3 (1920).
Swansea £3 10s. & £3.
Thames Conservancy £3.
South Indian Rly. £4 10s.
Transvaal £3 (1958).
New Zealand £3 10s. (1940).
Guarant. 55s. Stock (1933).
Do. £3 (1939).
Guarant. Land (1921).

Dividends due January 5th and July 5th.

Annuities.
Local Loans £3.
Terms of Years Ann.
Metropolitan £3 10s.
London County £3 10s.
India £3 10s., £3, and £2 10s.
Consolidated Stock £2 10s. per cent.

Dividends due February 1st and August 1st.

London Corpn. £3 (1923), £3 10s. (1905-1965).
Metropolitan Corpn. £3.
Ramsgate Corpn. £3.
Manchester Corpn. £3 (1941).
West Sussex County £3.
Bristol Corpn. £3.
New Zealand £4 (1943-63).
Hull Corpn. £3 10s. Redeemable.
Middlesex County £3 10s.

Dividends due March 1st and September 1st.

N. S. Wales £3 10s. (1918).
Metropolitan £2 10s.
Hampshire £3 10s. and £3.
Wolverhampton £3 10s.
Chinese 4½ per cent.
Lon. County £2 10s. & £3.
War Stock £3 10s. (1925-1928).
Hull Corpn. £3 (1921-1951).
Metrop. Water (B).
London Corpn. £3 (1927-1957).
Swansea £3 10s. (1930-1970) Redeemable.

Dividends due April 1st and October 1st.

East Bengal Rail. Ann.
N. S. Wales £3 (1935).
N. S. Wales £3 10s. (1924).
Liverpool Corpn. £3 10s. and £3.
New Zealand £3 (1945).
East Ind. Railway 4½.
Chinese 5 per cent.
Greek £2 10s.
Birkenhead Corpn. £2 15s.
Huddersfield Corpn. £3.
Queensland £4 10s., £4 and £3 15s.

Dividends due April 5th and October 5th.

Annuities.
Local Loans.
Terms of Years Ann.
Metropolitan £3 10s.
Bank Stock.
India £3 10s., £3, & £2 10s.
Consolidated Stock £2 10s. per cent.
London County £3 10s.
£5 Exchequer Bonds (1919-1921).

Dividends due April 15th and October 15th.

War Loan £4 (1929-1942).
Egypt £3 10s. Prof.

Dividends due May 1st and November 1st.

New Zealand £4 Consolidated Stock.
Nottingham Corpn. £3.
Metropolitan £3 (1929).
Transvaal £3 (1923-1953).

Dividends due June 1st and December 1st.

Metropolitan £2 10s.
Lon. County £2 10s. & £3.
£5 Exchequer Bonds (1920).
War Loan £4 10s. (1925-1945).
War Loan £5 (1929-1947).

Applications for Powers of Attorney *must* be lodged by *hand* at the Power of Attorney Office, between 9 and 4 (1 on Saturdays), or—if sale powers are required same day—before noon, or 1.30 with fee of 2s. 6d. (Sats. 10.30, or 11 with fee). Executed "Powers" must be left for examination before 1.30 p.m. (Sats. 11), and, if in order, may be acted on next day. Powers for Sale or Transfer cost 11s. 6d.; for Sale of Government Stock *nil*.

SELECTED STAMP DUTIES.

Inland Revenue Office, Somerset House; Hours 10 to 4 (Sats., 1). Stamp Office, 10 to 4 (Sats., 2).

AGREEMENT or MEMO. of AGREEMENT, under hand only and not otherwise charged ..	0	0	6
AGREEMENT for any term less than year of fur. dwelling ho. or part, where rent for term exceeds £25	0	5	0

APPRAISEMENT or VALUATION of any property where amount does not exceed

£5 . 0s. 3d.	£30 . 1s. 6d.	£100 . 5s.
10 . 0s. 6d.	40 . 2s. 0d.	200 . 10s.
20 . 1s. 0d.	50 . 2s. 6d.	500 . 15s.

Exceeding £500 .. £1.

ARMS, GRANT OF	10	0	0
BILL OF LADING	0	0	6
BILL OF EXCHANGE, payable on demand or at sight, or within 3 days after	0	0	2

After date or sight of any other

STAMP DUTIES—*contd.*

kinds, or Promissory Note, not exceeding—

£5, 1d.	£50, 0s. 6d.	Every additional
10, 2d.	75, 0s. 9d.	£100 .. 1s. 0d.
25, 3d.	100, 1s. 0d.	On demand, 0s. 1d.

BILL OF EXCHANGE drawn and payable out of the United Kingdom when negotiated here. Exceeding £50 but not exceeding £100, 6d.; exceeding £100, 6d. for every £100 or part.

Foreign Bills and Notes chargeable with these *ad val.* duties require special adhesive stamps, called "Foreign Bill Stamps."

Bills of Exchange due on a Bank Holiday are payable following day; those due on Good Friday, Christmas Day or any Sunday, on previous day.

COMPANIES—Registered Capital & any increase, for every £100 .. 0 5 0

CONTRACT NOTES—

Where the value of the stock or marketable security is—

£5, and does not exceed £100 .. .. 6d.

exceeds	not exceeding		exceeds	not exceeding	
£100	£500	1s.	£7,500	£10,000	10s.
£500	£1,000	2s.	£10,000	£12,500	12s.
£1,000	£1,500	3s.	£12,500	£15,000	14s.
£1,500	£2,500	4s.	£15,000	£17,500	16s.
£2,500	£5,000	6s.	£17,500	£20,000	18s.
£5,000	£7,500	8s.	£20,000	.. ..	20s.

CONVEYANCE OR TRANSFER— £ s. d.

Bank of England Stock .. 0 7 9

Canadian Stock and Colonial Stock, per £100 .. .. 0 2 6

CONVEYANCE OR TRANSFER ON SALE of any property except as above—

Where amount of consideration does not exceed £5, 1s.; £10, 2s.; £15, 3s.; £20, 4s.; £25, 5s.; £50, 10s.; for every additional £25 up to £300, 5s.; and for every additional £50 above £300, 10s.

CONVEYANCE OR TRANSFER OF STOCKS or Marketable Securities on sale, or by way of gift—

Where the amount of consideration does not exceed £5, 6d.; £10, 1s.; £15, 1s. 6d.; £20, 2s.; £25, 2s. 6d.; and for every additional £25, 2s. 6d., up to £300; if exceeding £300, then for every £50, 5s.

For nominal consideration, or £ s. d.
any not otherwise charged .. 0 10 0

Transfer of Shares on Cost Book System 0 0 6

ESTATE DUTIES—Payable upon the principal value of all property—

Where the principal value of the Estate exceeds

£100	£1 per cent.	£150,000	£11 per cent.
500	2 " "	200,000	12 " "
1,000	3 " "	250,000	13 " "
5,000	4 " "	300,000	14 " "
10,000	5 " "	350,000	15 " "
20,000	6 " "	400,000	16 " "
40,000	7 " "	500,000	17 " "
60,000	8 " "	600,000	18 " "
80,000	9 " "	800,000	19 " "
100,000	10 " "	1,000,000	20 " "

Settlement Estate Duty is abolished, and relief in respect of settled property is given under the Finance Act, 1894.

Relief is also given in respect of quick succession.

Where the second death occurs within one year of the first death by 50 per cent.

" " " "	"	two years	40 " "
" " " "	"	three "	30 " "
" " " "	"	four "	20 " "
" " " "	"	five "	10 " "

LEASES—

	Not ex. 35 years or term indef. £ s. d.	Not exceeding 100 years. £ s. d.	Exceeding 100 years. £ s. d.
Not exceeding £5 per annum	0 1 0	0 6 0	0 12 0
" 10 "	0 2 0	0 12 0	1 4 0
" 15 "	0 3 0	0 18 0	1 16 0
" 20 "	0 4 0	1 4 0	2 8 0
" 25 "	0 5 0	1 10 0	3 0 0
" 50 "	0 10 0	3 0 0	6 0 0
" 75 "	0 15 0	4 10 0	9 0 0
" 100 "	1 0 0	6 0 0	12 0 0
Exceeding £100, for every fractional part of £50	0 10 0	3 0 0	6 0 0
Of any kind not otherwise described			1 0 0

MARRIAGE LICENCE 2 0 0

Do. do. Special, about 30 0 0

MORTGAGE BOND, &c.—

Principal not exc. £10	s. d.	Principal not exc. £200	s. d.
Do. 25	0 8	Do. £250	6 3
Do. 50	1 3	Do. £300	7 6
Do. 100	2 6	Exc. £300, for every £100	2 6
Do 150	3 9		

PASSPORT 0 0 6

POLICY OF INSURANCE—

Life, not exc. £10, 1d.; £25 .. 0 0 3

Do. £500, for every £50 .. 0 0 6

Do. £1,000, for every £100 .. 0 1 0

Exceeding £1,000, for every £1,000 or part .. 0 10 0

Accidental 0 0 1

Marine, Voyage—for every £100 0 0 1

Marine (Time)—for every £100 not exceeding 6 months .. 0 0 3

" " 12 " .. 0 0 6

Containing continuation clause, additional duty of 0 0 6

When premium does not exceed 2/6 per cent. of sum insured 0 0 1

TAXES, LICENCES, &c.

	£	s.	d.
ARMORIAL BEARINGS	1	1	0
Do. on carriage	2	2	0
CARRIAGES—With 4 wheels or more, for 2 horses, 42s.; 1 horse	1	1	0
Less than 4 wheels	0	15	0
Hackney Carriages	0	15	0
DOGS, 6 months old or more ..	0	7	6

ENTERTAINMENT—

Where payment does not exceed	s.	d.
2d.	0	0½
" " " " 3d.	0	1
" " " " 6d.	0	2
" " " " 1s.	0	3
" " " " 2s.	0	4
" " " " 3s.	0	6
" " " " 5s.	0	9
" " " " 7s. 6d.	1	0
" " " " 10s. 6d.	1	6
" " " " 15s.	2	0

Exceeding 15s., for the first 15s. .. 2s., and for every 5s. or part of 5s. over 15s. .. 6d.

GAME LICENCES 3 0 0

Aug. to Oct. or Nov. to July .. 2 0 0

For period of 14 days 1 0 0

GAMEKEEPER'S LICENCE .. 2 0 0

GUN, Licence to use or carry .. 0 10 0

HOUSE DUTY (Inhabited). Shops, &c.: ann. val. £20 to £40, 2d. in the £; to £60, 4d.; exc. £60, 6d. Other Houses: £20 to £40, 3d.; to £60, 6d.; exc. £60, 9d.

INCOME TAX.—The rate is 6s. in the £. An additional duty (called Super Tax) is leviable on incomes exceeding £2,500 as follows:

	s.	d.
Over £2,000, for every £1 first £500 of excess ..	1	0
" " " " next £500 " ..	1	6
" " " " " £1,000 " ..	2	0
" " " " " " " ..	2	6
" " " " " " " ..	3	0
" " " " " " " ..	3	6

£7,000 to £8,000, 3s. 6d.; £8,000 to £9,000, 4s.; £9,000 to £10,000, 4s.; remainder 4s. 6d.

EARNED INCOMES.—The modifications made in respect of Earned Incomes, the total of which does not exceed £2,500, are as follows:

2s. 3d. in the £ if total Income does not exceed £500
3s. 0d. " " " " exceeds £500 but not £1,000
3s. 9d. " " " " " £1,000 " £1,500
4s. 6d. " " " " " £1,500 " £2,000
5s. 3d. " " " " " £2,000 " £2,500

UNEARNED INCOMES.—The modifications made in respect of Unearned Income up to £2,000 are as follows:

3s. 0d. in the £ if total income does not exceed £500
3s. 9d. " " " " " " " £1,000
4s. 6d. " " " " " " " £1,500
5s. 3d. " " " " " " " £2,000

Relief given in certain cases in respect of wife, dependent relatives and children. Incomes under £130 exempt. Special relief is granted in respect of Colonial Income Tax. Taxpayers whose Incomes are payable on the quarterly instalment plan may, if they wish, pay weekly by means of stamped Income Tax Cards. Special Income Tax rates are made in the case of soldiers and sailors.

Additional Tax on Income from certain Securities, 2s. in the £.

EXCESS PROFITS.—A duty of 80 per cent. is now levied on the amount by which the profits of any trade or business (with certain exceptions) for the period on or after Aug. 1, 1918, exceeds the pre-war standard of profits. £ s. d.

MALE SERVANTS .. each 0 15 0

MATCH MANUFACTURER 1 0 0

MOTOR CARS.—Not exc. 6½ h.p., 42s.; 12 h.p., 63s.; 16 h.p., 84s.; 26 h.p., 126s.; 33 h.p., 168s.; 40 h.p., 210s.; 60 h.p., 420s.; exceeding 60 h.p., 840s. Registration, 20s.; Drivers, 5s.

MOTOR CYCLES 1 0 0

Registration 0 5 0

MOTOR SPIRIT, 6d. per gal., plus licence 6d per gal.

MOTOR SPIRIT DEALER 0 5 0

MOTOR SPIRIT MANUFACTURER .. 1 0 0

TABLE WATER " .. 0 10 0

MEAN TIME OF HIGH WATER AT LONDON BRIDGE, 1919.

Day of Month.	January. Mor.	January. Aft.	February. Mor.	February. Aft.	March. Mor.	March. Aft.	April. Mor.	April. Aft.	May. Mor.	May. Aft.	June. Mor.	June. Aft.
	H. M.	H. M.	H. M.	H. M.	H. M.	H. M.	H. M.	H. M.	H. M.	H. M.	H. M.	H. M.
1	1. 6	1.29	2. 4	2.30	1. 0	1.28	1.45	2.17	2. 5	2.50	3.32	3.50
2	1.44	2. 8	2.40	3. 9	1.38	2. 7	2.27	2.57	2.53	3.17	4.20	4.35
3	2.21	2.47	3.17	3.49	2.15	2.46	3.10	3.39	3.42	4. 3	5. 7	5.19
4	2.58	3.26	3.56	4.26	2.53	3.24	3.54	4.20	4.29	4.48	5.55	6. 7
5	3.35	4. 4	4.34	5. 2	3.34	4. 2	4.38	5. 1	5.17	5.37	6.48	6.58
6	4.11	4.43	5.14	5.42	4.13	4.40	5.25	5.49	6.11	6.31	7.42	7.53
7	4.49	5.22	5.57	6.24	4.54	5.20	6.19	6.46	7.10	7.32	8.42	9. 0
8	5.31	6. 4	6.45	7.16	5.39	6. 3	7.21	7.53	8.18	8.43	9.49	10. 9
9	6.17	6.51	7.46	8.24	6.29	6.57	8.41	9.20	9.34	9.59	10.54	11.12
10	7. 9	7.45	9. 8	9.55	7.31	8. 5	10.13	10.45	10.46	11. 7	11.51	—
11	8.12	8.54	10.46	11.27	8.54	9.38	11.29	11.48	11.46	—	0. 8	0.39
12	9.30	10.16	—	0. 9	10.34	11.12	—	0.27	0. 2	0.32	0.55	1.18
13	10.56	11.36	0.36	1. 9	11.57	—	0.37	1. 9	0.46	1.12	1.36	1.55
14	—	0.12	1.26	1.55	0.19	0.54	1.15	1.43	1.26	1.48	2.14	2.29
15	0.42	1.12	2. 6	2.35	1. 6	1.38	1.50	2.16	2. 2	2.20	2.51	3. 4
16	1.34	2. 1	2.42	3.11	1.45	2.14	2.24	2.46	2.34	2.50	3.28	3.37
17	2.18	2.46	3.15	3.45	2.18	2.45	2.55	3.16	3. 8	3.22	4. 3	4.10
18	3. 0	3.28	3.47	4.16	2.51	3.16	3.27	3.46	3.42	3.53	4.41	4.47
19	3.38	4. 6	4.18	4.45	3.22	3.45	3.59	4.15	4.16	4.25	5.21	5.25
20	4.13	4.42	4.49	5.13	3.52	4.13	4.31	4.46	4.52	5. 0	6. 3	6.11
21	4.46	5.15	5.19	5.43	4.21	4.40	5. 5	5.20	5.32	5.42	6.52	7. 5
22	5.19	5.47	5.53	6.18	4.51	5. 9	5.44	6. 2	6.21	6.33	7.47	8. 6
23	5.54	6.21	6.34	7. 2	5.23	5.42	6.34	6.56	7.17	7.31	8.50	9.16
24	6.33	7. 2	7.26	7.59	6. 3	6.25	7.36	8. 3	8.20	8.42	10. 2	10.30
25	7.20	7.51	8.37	9.22	6.53	7.20	8.53	9.25	9.32	9.57	11.12	11.41
26	8.18	8.57	10.12	10.55	8. 0	8.37	10.17	10.43	10.43	11. 5	—	0.16
27	9.37	10.23	11.41	—	9.29	10.10	11.25	11.44	11.43	—	0.44	1.12
28	11.6	11.43	0. 9	0.43	11. 1	11.27	—	0.17	0. 4	0.36	1.39	2. 2
29	—	0.18			—	0 .7	0.33	1. 1	0.56	1.24	2.31	2.51
30	0.42	1.10			0.23	0.56	1.19	1.45	1.49	2.15	2.22	3.37
31	1.27	1.53			1. 5	1.37			2.42	3. 4		

Day of Month	July. Mor.	July. Aft.	August. Mor.	August. Aft.	September. Mor.	September. Aft.	October. Mor.	October. Aft.	November. Mor.	November. Aft.	December. Mor.	December. Aft.
	H. M.	H. M.	H. M.	H. M.	H. M.	H. M.	H. M.	H. M.	H. M.	H. M.	H. M.	H. M.
1	4. 8	4.19	5. 5	5. 4	5.34	5.42	5.31	5.52	6.31	7.15	6.58	7.49
2	4.52	4.59	5.39	5.40	6.11	6.25	6.14	6.42	7.35	8.32	8. 6	9. 0
3	5.34	5.39	6.15	6.20	6.56	7.18	7. 8	7.47	8.56	9.55	9.23	10.13
4	6.17	6.21	6.55	7. 7	7.52	8.29	8.23	9.15	10.16	11. 6	10.37	11.18
5	7. 1	7. 7	7.42	8. 6	9.14	10. 3	9.53	10.44	11.19	—	11.40	—
6	7.47	7.59	8.47	9.22	10.45	11.26	11.10	11.48	0. 0	0.11	0.12	0 36
7	8.42	9. 2	10. 6	10.46	11.52	—	—	0. 2	0.45	0.56	1. 1	1.27
8	9.51	10.18	11.25	11.59	0.23	0.40	0.37	0.45	1.27	1.42	1.49	2.18
9	11. 3	11.30	—	0.25	1. 8	1.19	1.19	1.25	2. 9	2.29	2.38	3.10
10	—	0. 5	0.53	1. 9	1.46	1.54	1.56	2. 5	2.54	3.17	3.26	3.59
11	0.28	0.52	1.36	1.46	2.23	2.30	2.34	2.48	3.39	4. 5	4.11	4.46
12	1.13	1.32	2.13	2.20	3. 1	3. 8	3.14	3.32	4.23	4.53	4.56	5.35
13	1.54	2. 8	2.51	2.56	3.39	3.50	3.54	4.15	5.12	5.48	5.44	6.26
14	2.33	2.44	3.29	3.33	4.19	4.30	4.36	5. 2	6. 5	6.45	6.34	7.20
15	3.10	3.19	4. 7	4. 9	4.57	5.12	5.22	5.53	7. 3	7.50	7.29	8.18
16	3.48	3.55	4.43	4.47	5.40	6. 2	6.16	6.57	8.11	9. 7	8.32	9.24
17	4.27	4.30	5.21	5.29	6.31	7. 3	7.24	8.15	9.31	10.25	9.45	10.35
18	5. 5	5. 8	6. 4	6.17	7.39	8.23	8.47	9.44	10.44	11.28	10.58	11.37
19	5.46	5.50	6.53	7.13	9. 6	9.58	10.11	11. 5	11.43	—	11.59	—
20	6.29	6.39	7.53	8.28	10.39	11.23	11.21	—	0.19	0.29	0.26	0.49
21	7.20	7.35	9.17	10. 3	11.50	—	0. 5	0.14	0.58	1.10	1. 8	1.30
22	8.17	8.45	10.49	11.30	0.25	0.41	0.49	0.56	1.33	1.47	1.44	2. 7
23	9.34	10.13	—	0. 3	1.13	1.21	1.27	1.34	2. 6	2.23	2.17	2.43
24	10.58	11.34	0.36	0.57	1.51	1.57	2. 1	2. 8	2.38	2.58	2.50	3.19
25	—	0. 8	1.25	1.41	2.26	2.30	2.32	2.40	3.10	3.31	3.23	3.55
26	0.40	1. 5	2. 8	2.20	2.57	3. 3	3. 1	3.14	3.40	4. 3	3.55	4.28
27	1.35	1.54	2.48	2.56	3.28	3.36	3.30	3.45	4.10	4.38	4.27	5. 4
28	2.24	2.38	3.24	3.29	3.58	4. 7	4. 0	4.18	4.44	5.16	5. 2	5.41
29	3 9	3.19	3.59	4. 2	4.27	4.38	4.30	4.52	5.21	5.58	5.43	6.24
30	3.51	3.57	4.32	4.33	4.56	5.11	5. 3	5.31	6. 5	6.49	6.32	7.14
31	4.30	4.31	5. 2	5. 6			5.42	6.17			7.27	8. 9

Predicted Tides for London Bridge are calculated by Mr. Edward Roberts, I.S.O., F.R.A.S., by the method of Harmonic Analysis of observed tides. Whilst every care is taken in the preparation of these tables, the Publishers are not responsible for any inaccuracy.

HOW TO OPEN A BANKING ACCOUNT.

The facilities offered in the present day—not only by Private and Joint Stock Banks, but by Government in the Post Office Savings Bank—enable the humblest person to have his or her Banking Account. But many timidly hesitate to avail themselves of the convenience, and a still larger number only half understand how to make the most of it. It is hoped the following notes may prove helpful to both classes.

Almost every Banker welcomes applications from well recommended strangers who desire to open an account. A letter should be addressed by the applicant to the manager of the Bank selected, and be accompanied by a reference from one of the Bank's customers or some person of known standing. The full name and address of the applicant should be given, as well as the signature which it is intended shall be used in drawing cheques. This should be taken personally, and, if accepted, the Banker will promptly supply a Cheque Book containing cheques payable either to "Bearer" or to "Order" as may be preferred, and, later on, a "Pass Book" containing a list of Receipts and Payments will be sent on.

CURRENT AND DEPOSIT ACCOUNTS.

The letter of application should also state whether a "Current Account" or a "Deposit Account" is to be opened. The former is the ordinary form of Account in daily use by business men; the latter is generally used for temporary investments, and is only occasionally drawn upon.

As a rule, Bankers make no charge for keeping a Current Account, unless, indeed, the Balance maintained is not sufficient to cover expenses; and even then the charge is very small. On the other hand, no interest is allowed, though an exception to this must be made in the case of some few Banks who credit a small interest on the monthly balance.

In the case of a "Deposit Account," amounts paid in are left for a definite stated period, and can only be withdrawn by giving a stipulated notice. Interest is allowed on such sums of something less than Bank rate.

CHEQUES AND WITHDRAWAL OF MONEY.

Cheques are, as already stated, of two kinds, payable either to "Bearer" or to "Order." Books containing 25, 50, 100, or 200 are supplied by Bankers to their Customers without charge, except for value of the stamps.

When filling up a cheque, care should be taken to make the wording quite distinct and compact, so as not to admit of the improper insertion of figures or addition of words not intended by the drawer, such as the alteration of 6 into 60, "Eight" into "Eighty," and so on. In case the drawer desires an alteration in a cheque after it is written out, either in date, amount, or name, such alteration should be made as clearly as possible and initialed by the drawer. Should a filled-in cheque be lost, the drawer should at once forward to the bank, on which it is drawn, the name of the person to whom payable, date, number and amount, and request them to stop payment. If a *blank* cheque or a Cheque Book is lost, the Bank should at once be advised; and it may here be mentioned that Cheque Books should always be kept under lock and key, so that they may not be tampered with.

A cheque torn in two separate pieces will only be paid by the Banker upon whom it is drawn, after confirmation by the drawer.

CROSSED CHEQUES.

A cheque payable to "Bearer" and not crossed is termed "open," and may be cashed by *any person* presenting it at the Bank on which it is drawn. If crossed thus—

& Co.,

the value can only be obtained by passing it through a Bank account; if thus—

London Provincial and South Western Bank, Ltd.,

with the name of a *special* Bank, it will only be paid *through that Bank;* and if the name of the person who is entitled to receive payment is added, thus—

London Provincial and South Western Bank, Ltd.,
a/c James Freeman,

payment can be obtained only through that particular Bank and by that particular person. If a cheque is crossed thus—

& Co.,
not negotiable,

CROSSED CHEQUES—*contd.*

it will only be paid when presented through a Banker, and a person who takes a cheque so crossed does not receive and cannot give a better title to the cheque than that which the person from whom he received it had.

"Order" cheques may be crossed in the same way as "Bearer" cheques with the same results. Endorsed and paid "Order" cheques are legal evidence of payment, and it is therefore advisable to keep them.

ENDORSING CHEQUES.

Cheques payable to "Bearer" require no endorsement at the back. But if the word "Bearer" be crossed through, or if the word "Order" be inserted in the place of "Bearer," the person in whose favour it is drawn must endorse it, as hereafter directed for "Order" cheques, before it can be cashed.

A cheque payable to "Order" must, before presentation for payment, be endorsed (or signed on the back) by the person in whose favour it is drawn, and the endorsement must agree precisely with the name on the face of the cheque, even though the name there written is incorrect. A cheque payable to the order of *James Freeman*, for instance, must be endorsed *James Freeman*, even though the right name is *John Freeman*, or should be returned to drawer for correction. If it is payable to Mr., Mrs., or Miss J. Freeman, it will still be correct to endorse it *J. Freeman*.

The following are proper endorsements in exceptional cases:—

A cheque payable to Dr. H. T. Smith should be endorsed "H. T. Smith, M.D."

One to Captain Smith should be endorsed "H. T. Smith, Capt."

A cheque to Messrs. Smith's may be endorsed either "Smith's," "Smith & Co.," "Smith & Son," "Smith Bros.," "H. & T. Smith," or similar.

A cheque to Mrs. Henry Smith should be endorsed with Christian and surname, and below it "wife of Henry Smith."

A cheque to Miss Smith (now Mrs. Jones) should be endorsed with Christian and surname thus, "H. T. Jones, *nee* Smith."

A cheque may be endorsed by a qualified clerk thus, "per pro H. T. Smith, Walter Long."

Cheques payable to a limited Company, "Smith, Son & Co., Ltd.," should be endorsed with the name of the company, and a qualified official should add his signature thus, "Smith, Son & Co., Ltd., Walter Long, Secretary."

A cheque drawn to the "Exors. of H. T. Smith, deceased," should be endorsed by at least one of the executors, "*For self and co-exors. of H. T. Smith, deceased, Walter Long, an executor.*"

A cheque to the "Trustees of H. T. Smith" must be endorsed by *all* the Trustees, thus—

John Ward
Henry Smith } *Trustees of H. T. Smith.*
Robert Hill

PAYING MONEY IN.

A list of amounts paid in should be made on a suitable form, a supply of which will always be provided by the Bank on application. Most London Banks have one form for London cheques and another for country cheques.

Before paying in a cheque it should be examined to see that it is in order as to Date, Signature, Amount, etc., and should then, if payable to "Order," be properly endorsed as already explained. The examination may seem unnecessary, yet it is by no means unfrequent to find the signature omitted or the cheque incorrectly made out in some way.

CLEARING AND COMMISSION.

Before placing to their customers' credit cheques paid in, Bankers require a certain number of days to "clear" the cheques: one for a London cheque, four for an English country cheque, and five for a Scotch or Irish cheque. The time taken to clear a cheque varies at different Banks, and the customer may probably hear earlier if a cheque has not been paid, especially if it has to be collected locally. Should information be desired before the above periods have elapsed, the Banker will, if so instructed, send the cheque specially to the paying Bank with request to wire the result.

For the collection of Scotch and Irish cheques a commission is charged as follows:—

Amounts up to £33 6s. 8d.	6d.
" " £50 0s. 0d.	9d.
" " £66 13s. 4d.	1s. 0d.
" " £83 6s. 8d.	1s. 3d.
" " £100 0s. 0d.	1s. 6d.

and after *ad valorem.*

DISCOUNTING.

Bills and Promissory Notes will be discounted by a Banker at ordinary rates, provided they are signed by persons of known position. The securities should be submitted to the Manager of the Bank with a request for discounting.

THE PASS BOOK.

Every customer is supplied by the Banker with a Pass Book, in which are entered from time to time a list of all sums paid in, cheques drawn, value of Cheque Books, Commissions paid, etc. This list should be carefully examined at frequent intervals, and any mistakes or omissions pointed out to the Bank as soon as possible.

A newly-married woman who has had a Bank account in her maiden name should, on marriage, send in her Pass Book to be made up, with instructions as to change of address and a specimen of her new signature. Some Bankers also require production of the marriage certificate.

On the death of a customer, Pass Books should be sent in, with notification of date of death. Cheques presented after the customer's death is notified will not be paid by the Banker, no matter when drawn, but will be returned by the Bank marked "Drawer deceased."

POST OFFICE SAVINGS BANK.

This Bank offers great convenience to those who cannot open a general Banking account, and a few notes on the *modus operandi* may be useful.

Any person over 7 years of age may become a Depositor either on his or her own account, or on behalf of any Society or Club, either solely or in conjunction with others.

To open an account, application should be made at a Post Office for a form of declaration stating that applicant has not already an account in a Trustee or P.O. Savings Bank, and this, having been signed, is returned to the official with the money to be deposited. Subsequent deposits may be made at any P.O. Savings Bank.

A deposit book in which the amount of deposit is duly entered is then given to the Depositor, who should sign his name therein, and, before leaving the office, should satisfy himself that the entry has been correctly made and is initialed by the receiving officer and stamped with the P.O. stamp.

Two patterns of deposit books are in use:—

1. If the amount of the opening deposit is £1 or more, a book is issued in which the entries are made in writing.

2. If the amount of the opening deposit is less than £1, a book is issued in which the deposits are recorded by means of adhesive labels called Coupons. When the amount due in a coupon book reaches £1 the account is transferred to a book of the other pattern.

In addition to the receipt which the Depositor thus obtains, an acknowledgment is sent by post for each deposit over £5 from the Savings Bank Department in London. If such acknowledgment is not received in proper time, say within a week (or 12 days for cheques), or, when received, is in any way unsatisfactory, application should at once be made to the Controller of the Savings Bank Department. No acknowledgment is sent for sums under £5.

Any sum from 1s. upwards (but excluding odd pence) may be paid in, subject to the total not exceeding £50 in any one year ending December 31st, and £200 in all, including interest and stock dividends, if any. The deposits may be made in cash, bank notes, postal orders, and cheques, provided these are not crossed to any special bank, or by money orders payable at the P.O. where the deposit is made.

Home Safes for the purpose of accumulating money for deposit can be obtained at any Post Office Savings Bank at a charge of 3s. each, of which 2s. will be repaid if the safe is given up in good condition.

Interest is allowed on deposits at the rate of £2 10s. per cent. per annum.

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McGRIGOR SIR C. R. BART. & CO., 39, Panton Street, Haymarket, London, S.W.1. T.A., "Dhream"; T.N., Gerrard 5405.
MANCHESTER AND COUNTY BANK LTD., 55, King Street, Manchester. T.A., Cobank, Manchester"; T.N., 8780 & 8781 City.
MANCHESTER & LIVERPOOL DISTRICT BANKING CO. LTD., SPRING GARDENS, MANCHESTER. T.A., "District Bank, Manchester." Also at 3, Water Street, Liverpool; 75, Cornhill, London, E.C.3; Lancaster, Whitehaven, and 213 Branches in England and Wales.
MANCHESTER AND LIVERPOOL DISTRICT BANKING CO. LTD. (Thomas Henderson, Manager; T. O. Hope, Assist. Manager; Peter F. Hepburn, Accountant; E. R. Bardsley, Assist. Accountant; F. Cook, Cashier). London Office: 75, Cornhill, E.C.3.
NATIONAL BANK OF EGYPT.
London Agency:
6 & 7, King William Street, E.C.4.
PINTO LEITE & NEPHEWS (Count dos Olivæs e de Penha Longa, Count dos Olivæs & Henry James Glanville), 23, Moorgate Street, London, E.C.2.

BANKERS—*contd.*
Sheffield Banking Co. Ltd., Sheffield. T.A., "Finance, Sheffield"; T.N.'s, Central 1119 & 815.
SOCIETE GENERALE (DE PARIS). City Office: 53, Old Broad Street, London, E.C.2. T.A., "Societe"; T.N.'s, 5238 Central and 6470 London Wall (private exchange, 4 lines). West End Branch: 65, Regent Street, W.1. T.A., "Sogenere"; T.N., 2526 Regent.
STANDARD BANK OF SOUTH AFRICA, LTD. (Francis Shipton, London Manager; John Jeffrey, Secretary), 10, Clements Lane, Lombard Street, E.C.4. T.A., "Africorum"; T.N., 5420 London Wall.
UNION BANK OF AUSTRALIA LTD. (THE), 71, Cornhill, London, E.C.3.
UNION BANK OF SCOTLAND LTD., Glasgow, Edinburgh and Branches.

BAROMETER & THERMOMETER MFS.
Barker Francis & Son Ltd., 12, Clerkenwell Road, London, E.C.1. Speciality: Pocket and Surveying Aneroids, with improved altitude registered scale, and Clinical Thermometers. Catalogues post free.
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Broome, F. J. C., Harrogate Corporation, Harrogate.

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Fitter Brothers, 88, Pritchett Street, Birmingham.
Mallalieu J. & J. W. Ltd., Mill Street, Ancoats, Manchester.

BEDSTEAD MOUNT MANUFACTURERS.
Reeves & Co., Crescent Works, Birmingham. Bedstead Mounts, Cornice Pole Fittings and Electrical Accessories.

BEEHIVE MANUFACTURER.
TAYLOR E. H., Welwyn, Herts. List free.

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British Wax Refining Co. Ltd., 5, Rangoon Street, Crutched Friars, London, E.C.3. Bleaching and Refining Works: Redhill.

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BELT BRICK MANUFACTURER.
LUMB ARTHUR, Atlas Oil Works, Halifax. T.A., "Atlas, Halifax"; T.N., 611.

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BELTING (BALATA) MANUFACTURERS.
AYERS PERCY & CO., 39, Victoria Street, London, S.W.1. T.A., "Persarco, Vic, London"; T.N.'s, Victoria 4320 and 4321.
BRUMATA BELT CO., 39, Victoria Street, London, S.W.1. T.A., "Persarco, Vic, London"; T.N.'s, Victoria 4320 and 4321.
COLE HENRY A. & CO. LIMITED, Coronet Works, Liverpool; and Beaufort Road Works Birkenhead.

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Cole's cotton, "Topaz" brand.
Cole's hair, "Apollo" brand.
Cole's rubber, "Sapphire" brand.
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Cort Arthur & Co., 303½, Camberwell Road, London, S.E.5.
Dick R. & J. Ltd., Patentees and Sole Makers of Dick's Original Balata Belting. It is important,

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Newcastle: 8, Neville Street.
Belfast: 16, North Street.
Bristol: 132, Victoria Street.
Glasgow: 46, St. Enoch Square.
Dundee: 75, Murraygate.
Works: Greenhead, Glasgow, and Passaic, New Jersey, U.S.A.

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TRADES AND PROFESSIONAL DIRECTORY—*continued.*

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Cole Henry A. & Co. Ltd., Balata Belting, also Hair Belting, "Apollo" and "Onix" Brands, Coronet Works, Liverpool, and Beaufort Road, Birkenhead.

BELTING (COTTON & CANVAS) MFRS.
COLE HENRY A. & CO. LIMITED, Coronet Works, Liverpool. Cotton Belting, "Topaz" Brand; also Balata, Hair. Rubber, Leather and Patent "Coronet" Beltings.

BELTING (HAIR) MANUFACTURERS.
COLE HENRY A. & CO. LTD., Coronet Works, Liverpool, and Beaufort Road Works, Birkenhead.

BELTING (INDIA-RUBBER) MFRS.
COLE HENRY A. & CO. LTD., Coronet Works, Liverpool; India-Rubber Belting, "Sapphire" Brand; also Balata, Cotton, Hair, Leather and Patent "Coronet" Beltings.

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AYERS PERCY & CO., 39, Victoria Street, London, S.W.1. T.A., "Persarco, Vic, London"; T.N.'s, Victoria 4320 and 4321.
BINGHAM W. G. & CO., 87 & 88, Queen Street, Hull.
Stevens Henry James & Son, 121, New North Road, London, N.1.

BELTING MANUFACTURERS.
Butler & Wilson Ltd., Belting Manufacturers, 18 & 20, Hampstead Road, Euston Road, London, N.W.1. T.A., "Millenstor, London"; T.N., Museum 2049.
Haagen T. H., Son & Co., Belting Manufacturers (Oak-tanned Leather, Chrome, Helvetia, Rawhide, Balata, solid woven Pylata), Horselydown Works, Tower Bridge, London, S.E.1.
LONDON SHAFTING & PULLEY CO. (THE), 26, Collingwood Street, London, S.E.1. T.A., "Chaseley, London"; T.N., 1508 Hop. Large Stocks.

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BENT TIMBER MANUFACTURERS.
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ELDRIDGE & MORRIS, 6, ALBEMARLE STREET, LONDON, W.1. TELEGRAMS, "ELDRIMORE, PICCY, LONDON"; TELEPHONE, 588 REGENT.

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BOROUGH THEATRE BILLPOSTING CO. LTD., 10,000 advertising sites. 73, Romford Road, Stratford, London, E.15. T.N., East 1490 (2 lines).

BINDER TWINE MANUFACTURERS.
DIXON & CORBITT AND R. S. NEWALL & CO. LTD., Hemp Rope, Wire Rope and Binder Twine Manufacturers, Teams, Gateshead-on-Tyne. T.A., "Dixon, Gateshead"; 130, Strand, London, W.C.2. T.A., "Corbitt, London"; and 41, St. Vincent Place, Glasgow; T.A., "Wirerope, Glasgow."
HAGGIE R. HOOD & SON LTD. Head Offices and Works: Newcastle-on-Tyne. London Office: 17, Gracechurch Street, E.C.3. Makers of the always reliable Robin Hood and Rob Roy brands Binder Twine to the trade only. (See "Rope and Twine Manufacturers.")

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Walker, Harrison & Garthwaites Ltd., Medland Street, Ratcliff Cross, London, E., and 4, 6, 8, 18, & 21, Narrow Street, E. Gold Medals: London, 1884 and 1885, and Paris, 1899; Silver Medal: Antwerp, 1885.

BISCUIT MANUFACTURERS (WHO.).
DUNMORE W. & SON LTD., South Wigston, near Leicester. T.N., 15; T.A., "Dunmore South Wigston."
MACFARLANE, LANG & CO. LTD., Victoria Biscuit Works, Glasgow, and Imperial Biscuit Works, Fulham, London, S.W.

BISMUTH DEALERS & IMPORTERS.
French & Smith, 11, Oldhall Street, Liverpool.
Johnson, Matthey & Co. Ltd. 78, Hatton Garden, E.C.1. Refiners; Smelters of Bismuth, Antimony and Quicksilver Ores.

BITUMEN MFRS. & REFINERS.
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KYLE, AITKEN & GARDINER LTD., Ryeside Mills, Dalry, Ayrshire, Scotland.

BLEACH MANUFACTURERS.
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Petrie John Junr. Ltd., **DRYING MACHINERY,** River Street and Acker Street, Rochdale.

BLIND MAKER.
DEAN JOHN, Blind and Tent Manufacturer, Putney, London, S.W.15; T.N., 254 Putney.

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Bell & Co., Canterbury Terrace, Balls Pond, London, N.1.

BLOTTING PAPER MAKERS.
CRAIG ROBERT & SONS LTD. (and Blotting), Caldercruix, Airdrie, Lanarkshire.

BLUE MANUFACTURERS.
HATTON W. R. & SONS LTD., 316, Latimer Road, Wormwood Scrubs, London, W.10.

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CHONG CHEONG (Chinese Boarding House), 85 & 87, Pitt Street, Liverpool. T.A., "Cheong, Liverpool." Full crew always on hand.
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BOBBIN MANUFACTURERS.
Wilson Bros. Bobbin Co. Ltd., Garston, Liverpool.

BOILER CLEANERS.
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BOILER COMPOSITION AND FLUID MANUFACTURERS.
Longleys, Worsbro' Dale, near Barnsley. T.A., "Longley, Worsbro' Dale"; T.N., Barnsley 114.

BOILER FURNACE MANUFACTURERS.
PIGGOTT THOMAS & CO. LTD., 63, Queen Victoria Street, London, E.C.4.
Pillatt & Co. Ltd., Stapleford Ironworks, near Nottingham. T.A., "Pillatt, Stapleford-Notts"; T.N., 20 Sandiacre.

BOILER GRAPHITE MFRS.
RIMINGTON BROS. ("Federal Graphite"), Abbey Street, Carlisle.

BOILER MAKERS.
Arnott William & Co., Coatbridge Boiler Works, Coatbridge. T.A., "Boilers, Coatbridge."
COCHRAN & CO. (ANNAN) LTD., Makers of Patent Multitubular and other Boilers for Land and Marine Purposes, Sanctuary House, Tothill Street, Westminster, London, S.W.1. Works: Annan, Scotland.
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HOLDSWORTH & SONS LTD., LEEDS ROAD, BRADFORD.
SPENCER W. H. & CO., Sole Makers "**SPENCER-HOPWOOD**" Patent Watertube Vertical **BOILERS,** Air Receivers, etc., Hitchin, Herts; and 120, Cannon Street, London, E.C.4. T.A., "Engine, Hitchin."
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Docks, **SOUTHAMPTON.**
54, Portman Street, Kinning Park, **GLASGOW.**
Commercial Road, **ABERDEEN.**
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Crump William, 75, Church Road, Islington, London, N.1.

BOOKBINDERS' CLOTH MFRS.
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New Pegamoid Ltd., 134, Queen Victoria Street, London, E.C.4. "Pegamoid" Brand Waterproof Leather Substitute for Bookbinders, Pocket Book Makers and the fancy trades generally. Damp-proof and stain-proof.

BOOKBINDERS' LEATHER MFRS.
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Horsfield, Sons & Mackrell Bros. Ltd., 76, Milton Street, London, E.C.2.

BOOKBINDERS' MATERIAL DEALERS.
Holtz A. & Sons, 115, Whitecross Street, London, E.C.1.

BOOKBINDING LEATHER, VELLUM, & PARCHMENT MANUFACTURERS.
Gibbs Henry & Son, Manufacturers of Coloured Leathers for Bookbinders and all fancy trades; also Vellum, Parchment and Forel; 29, St. Bride Street, London, E.C.4. Works: Mitcham Common, Surrey, and Long Lane, Bermondsey, S.E.1. T.A., "Extempore"; T.N., 4809 Holborn.

BOOKSELLERS.
Edwards, F., 83A, High Street, Marylebone, London, W.1. T.A., "Finality, London"; T.N., 803 Mayfair.
Foyle W. & G., 121-123, Charing Cross Road, London, W.C.2. T.A., "Foylibra, Ox, London"; T.N., Gerrard 8180.
Hamley Bros. Ltd., 200 & 202, Regent Street, London, W.1; 2, Foubert's Place, Regent Street, W.1; and 51 & 52, Kingly Street, W.2.
Higham Charles & Son, 27A, Farringdon Street, London, E.C.4. Theological and Miscellaneous, second-hand and new. T.A., "Higham, Cent, London."
Joanes H. & Son, 335 & 337, New Cross Road, London, S.E.14.
LEWIS H. K. & CO. LTD. (Scientific and Technical), 136, Gower Street, London, W.C.1. T.N., 1072 Museum.
Nutt David, 212, Shaftesbury Avenue, London, W.C.
TIMES BOOK CLUB, 380, Oxford Street, London, W.1.

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LINDREA & CO. LTD., Wholesale Boot Factors, Shoe Mercers and Grindery Merchants, 32-36, Mary-le-port Street, and 36 & 37, Bridge Street, Bristol.
SIMMONDS & WILKINS LTD., 292, BISHOPSGATE, LONDON, E.C.2.

BOOT & SHOE LACE MFRS.
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BOOT & SHOE MANUFACTURERS.
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GREEN GEO. & SONS LTD., Granby Works, Ash Street, Leicester; and 22, Charterhouse Buildings, London, E.C.1. Girls', ladies', and children's reliable goods for Home and Export. Makers of the "Magnolia" brand.
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MARLOW JOHN & SONS LTD., Phœnix Shoe Works, Northampton. Sole Manufacturers of "Acme," "Citizen," and "Waukeezi" registered brands high-grade men's and ladies' footwear and Southall's Patent Boots for Home and Export. T.A., "Marlows, Northampton"; T.N., 39. Grand Prix, Brussels, 1910, and Turin, 1911.
Scott John & Co. (Stafford) Ltd., Marsh Street, Stafford.
WEBSTER W. C. & SON, UNIVERSAL SHOE WORKS, 24-34, MUSPOLE STREET, NORWICH.
WILKINS & DENTON LTD., Wholesale and Export Government Contractors, 298-304, Bishopsgate, London, E.C.2. T.A., "Bootmaking, Norton, London."

BOOT & SHOE RIVET MFRS.
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WREN WM. & CO. LTD., Northampton. T.N., National 321 Northampton.

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BORAX MANUFACTURERS.
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BOTTLE CAP MANUFACTURERS.
Viscose Development Co. Ltd., Pembroke Road, Bromley, Kent. T.A., "Viscoid, Bromley"; T.N., 1415.

BOTTLE ENVELOPE MFRS.
WHITEHEAD THOS. & SON LTD., 12, St. Mary-at-Hill, London, E.C.3. T.N., Central 8587.

BOTTLE MANUFACTURERS.
HAMPSON FREDERICK, PERSEVERANCE GLASS WORKS, DUNCAN STREET, SALFORD. T.A., "Attention, Salford"; T.N. Central 2319. Glass Bottles of every description.

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ALLIANCE BOX CO. LTD., WARRINGTON.
PICKERING & SONS LTD., CARDBOARD BOX MAKERS, 57, MOORE STREET, SHEFFIELD. T.N., 4533 CENTRAL (Private Branch Exchange).

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Evans Thomas & Son, Manufacturers of Buckles for braces, belts, vests, leggings, sandals, shoes, straps, dog collars and juvenile clothing, also Handles, Razor Strop Furniture, Military Accoutrements and Light Castings (Harvey Chamberlain & Son, Agents), 36 & 37, Monkwell Street, London, E.C.2; and at Summit Works, Walsall.

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Manufacturers of "Ferodo" Brake and Clutch Linings.
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Birmingham—
202, Corporation Street, B'ham.
Manchester—
28, Cathedral Street, M'chester.
TELEGRAMS :—
"Frodobrake, Ox, London."
"Frodobrake, Birmingham."
"Frodobrake, Manchester."
"Friction, Chapel-en-le-Frith."
TELEPHONES :—
Museum 788. London.
Central 793. Birmingham.
City 3338. Manchester.
19. Chapel-en-le-Frith.

BRANDY MERCHANTS.
Delont Freres, 2, Rangoon Street, London, E.C.3.

BRASS & COPPER WIRE MFRS.
BOLTON THOMAS & SONS LTD., Regd. Office, Mersey Copper Works, Widnes; also Oakamoor and Froghall Mills, North Staffordshire; Sutton Rolling Mills, St. Helens; and Broad Street Metal Works, Birmingham. London Office: 57, Bishopsgate, E.C.2.
HEATON & DUGARD LTD. Copper gilding, princes dipping and brass rolled metals and wires, also fancy and shaped wires and metal sash bars. **SHADWELL STREET MILLS, BIRMINGHAM.**

BRASS COCK FOUNDERS.
WALFORD JOHN S. & SON LTD., Sanitary and Plumbers' Brassfounders, Paragon Works, 62 & 63, Hampton Street, Birmingham.

BRASS FORGINGS MANUFACTURERS.
MCKECHNIE BROTHERS LTD., Rotton Park Street, Birmingham. Drop Forgings in Brass and Bronze.

BRASSFOUNDERS.
Barns' Brass Foundry Ltd., Hill Street, Blackfriars Road, London, S.E.
BIBB EDWARD & SONS, Brass Founders, 157, Moseley Road, Birmingham.
Bodill, Parker & Co. Ltd. (Cabinet and General), Albion Works, Great Hampton Row, Birmingham.
Brockley George & Co., Chipka Street, East Ferry Road, Poplar, London, E.14.
Highton & Son Ltd., 20, Graham Street, City Road, London, N.1.
Jones & Barclay, 63, Bath Row, Birmingham.
LAING SIR JAMES & SONS LTD., Deptford Yard Brass Works, Sunderland. T.A., "Laing"; T.N., 1490, 1 & 2.
May & Padmore Ltd., 118-123, Leopold Street, Birmingham.
UNITED BRASSFOUNDERS & ENGINEERS LTD., CONTRACTORS TO THE BRITISH AND FOREIGN GOVERNMENTS.
Works :—
BIRMINGHAM. T.A., "Martsmith"; T.N., 258 Midland.
HALIFAX. T.A., "Brass"; T.N., 204.
ORMSKIRK. T.A., "Ubel"; T.N., 117.
WOODCHESTER. T.A., "Newman"; T.N., 10 Nailsworth.
HEAD OFFICES : MANCHESTER. T.A., "Stork"; T.N., 3134 Central (3 lines).

BRASS ROD MANUFACTURERS.
ASTON CHAIN & HOOK CO. LTD., ERDINGTON, BIRMINGHAM. Rolled and Drawn Free Turning quality, suitable for Capstan work. Agent: Mr. F. L. Crudgington, Macdonald Street, Birmingham.
MCKECHNIE BROTHERS LTD., Rotton Park Street, Birmingham. Extruded Brass and Bronze Rods and Sections.
Ritchie & Whiteman Ltd., 33-35, Mitchell Street, Glasgow. T.A., "Spelter, Glasgow"; T.N., Central 1657 (2 lines).

BRATTICE CLOTH MFRS.
South Wales Brattice Cloth & India Rubber Co. Ltd., Newport, Mon. T.A., "Canvas."

BREWERS.
BIDEN & CO. LTD., Sea Horse Brewery, Gosport.
Brandon's Putney Brewery Ltd., Putney, London, S.W.15.
MACLACHLAN G. & J. LTD., Castle Breweries, Duddingston, Edinburgh.
SCRASE'S BREWERY LTD., 29, HIGH STREET, SOUTHAMPTON. T.A., "Scrase, Southampton"; T.N., 1900 (3 lines).

BREWERS' SUGAR MANUFACTURERS.
SUGAR PRODUCTS CO. (LIVERPOOL) LTD., 6-8, Wrexham Street, Liverpool.

BRIAR ROOT PIPE MFRS.
Barling B. & Sons, 9, 10 & 11, Park Street, Camden Town, London, N.W.1.

BRICK & TILE MACHINES.
Alexander (Herbert) & Co. Ltd., Charmouth Street, Leeds.

BRICK & TILE MANUFACTURERS.
Arlesey Brick Co. (Bearts) Ltd., 1, Wharf, Great Northern Goods Yard, King's Cross, London, N.1.
ARMITAGE GEORGE & SONS LTD. (Red), Robin Hood Quarries, near Wakefield.
Hancock W. & Co. (Hawarden) Ltd., Buckley, Chester.
Sussex Brick & Estates Co. Ltd., 52, North Street, Horsham.
United Brick Co. Ltd., Cowgate, Peterborough. T.A., "Bricks, Peterborough"; T.N., 214.

BRIDGE BUILDERS.
Baird William & Son, Anniesland, Glasgow.
CROSS & CROSS LIMITED, Union Works, Walsall. T.A., "Iron, Walsall."
HENDERSON JOHN M. & CO. (Suspension), King's Engineering Works, Aberdeen.

BRIQUETTE MACHINERY MFRS.
ALEXANDER (HERBERT) & CO. LTD., 1, Charmouth Street, Leeds. T.N., 23274.
Briquette Machinery Ltd., Charmouth Street, Leeds.
Middleton Robert & Co., Sheepscar Foundry, Meanwood Road, Leeds.

BRISTLE MERCHANTS.
Bondi M., 31, Creechurch Lane, London, E.C.3.

BRITISH WINE MANUFACTURERS.
Vine Products Co. Ltd. (British Wine Manufacturers), Kingston-on-Thames. T.N., 1945 Kingston; T.A., "Botrytis, Kingston-on-Thames."

BROKERS (CHEMICAL).
Henderson Thomas & Co. Ltd., 117, Wellington Street, Glasgow.

BROKERS (COLONIAL).
Hale & Son, 10, Fenchurch Avenue, London, E.C.3.
Oury, Millar & Co., 9, Mincing Lane, London, E.C.3.
REYNOLDS & SELLERS, 9, Mincing Lane, London, E.C.

BROKERS (COTTON).
WILLMER, HEAPE & CO., Cotton Brokers, 4, 5, and 6, Cotton Exchange Buildings, Liverpool.

BROKERS (INVESTMENT).
WHEELER ARTHUR & CO., Town Hall Square, Leicester.

BROKERS (OIL).
Lind, Mayer & Co., 110, Fenchurch Street, London, E.C.3.

BROKERS (PRODUCE).
RAYNER J. H. & CO., Dunster House, Mincing Lane, London, E.C. T.A., "Raynerlon, Fen, London"; T.N., Avenue 3850 (4 lines).
Wood Chas E., 9, Mincing Lane, London, E.C.

BROKERS (WINE & SPIRIT).
Bohane Frank, 2, Rangoon Street, London, E.C.3.

BROKERS (WOOL).
Ward A. O. & Co. Ltd., 76, Coleman Street, London, E.C.

BRONZE MANUFACTURERS.
BOLTON THOMAS & SONS LTD. Regd. Office: Mersey Copper Works, Widnes; also Oakamoor and Froghall Mills, North Staffordshire; Sutton Rolling Mills, St. Helens. London Office: 57, Bishopsgate, E.C.2.
MANGANESE BRONZE & BRASS CO. LTD., Rolling Mill and Works, St. George's Wharf, Grove Street, Deptford, London, S.E.8; St. David's Wharf, West Ferry Road, E.14; T.A., "St. George, London"; T.N., 264 New Cross. London Office, Caxton House, Westminster, S.W.1. T.A., "Parsimonia"; T.N., 4666 Victoria; and Handford Works, Ipswich.

BRONZE POWDER MFRS.
Davies J. & Co., 43, Basinghall Street, London, E.C.2.
Watson Geo. & Co., 68, Barton Arcade, Manchester. Works: C.-on-M., Manchester.

BRUSH MANUFACTURERS.
CHASE ROBERT & SON, 42-45, Upper Dean Street, Birmingham.
Leng C. H. & Sons, Sherbourne Road, Balsall Heath, Birmingham.
Reid Alexander & Sons, 281 & 283, Tabard Street, Borough, London, S.E.1.
Root James & Son, 65, Tower Chambers, Finsbury Pavement, London, E.C.2.

BUFFING GEAR SPECIALISTS.
A B C COUPLER LTD., Queen Anne's Chambers, Tothill Street, Westminster, London, S.W.1. Manufacturers of Automatic Buffer Couplers. T.A., "Autobuff, Vic, London"; T.N., Victoria 1561.

BUILDERS & CONTRACTORS.
BLAY WILLIAM F. LTD., 30a, SPITAL STREET, DARTFORD. T.N., 88 Dartford (2 lines).
PARNELL J. & SON, Builders and Contractors, Oliver Street, Rugby.

BUILDERS & CONTRACTORS—*contd.*

J. PARKINSON & SONS,
(BLACKPOOL) LTD.,
BLACKPOOL AND LONDON.
Builders & General Contractors.
Estimates for all Branches of the Building Trades.
T.N. :—Blackpool 134.

WEEKS THOMAS, 6, BEAULEY ROAD, SOUTHVILLE, BRISTOL. War Dept. Contractor. T.A., "Building, Bristol."

BUILDERS' MERCHANTS.
Builders' Supply Co. (Essex) Ltd., 1, Southchurch Road, Southend-on-Sea.
Dowdall Geo. & Sons, 172, Upper Kennington Lane, London, S.E.11.

BUILDING SOCIETIES.
ABBEY ROAD AND ST. JOHN'S WOOD PERMANENT BUILDING SOCIETY, 16, Finchley Road, St. John's Wood, London, N.W.8.
HALIFAX EQUITABLE BUILDING SOCIETY, Silver Street, Halifax (J. Harper Mitchell, Secretary). Assets exceed £1,200,000 (3 to 4½ per cent. free of tax). Established 1871. Over forty branches throughout Yorkshire.

BULB EXPORTERS & MERCHANTS.
BEES LTD., 98, Bold Street, Liverpool. Head Offices: Mill Street, Liverpool; Nurseries: Sealand, Chester.

BULB GROWERS.
BARR & SONS, 11, 12 & 13, King Street, Covent Garden, London, W.C.2.

BULLION DEALERS.
Johnson, Matthey & Co. Limited. Offices: 78, Hatton Garden, E.C.1; also Assayers; best prices given for old gold, silver, platinum, etc.

BUOY MAKERS.
FRASER & FRASER LTD., Boilermakers, Bromley-by-Bow, London, E.3. T.A., "Pressure, Bochurch, London"; T.N., 66 East.

BUTCHERS' OUTFITTERS.
Hetherington & Co., 340, Bradford Street, Birmingham.

BUTTON MANUFACTURERS.
A 1 Manufacturing Co., Industry Works, Sunbridge Road, Bradford. Ladies' Trimming Buttons.
Delevingne Edward Sugden & Fils (pearl), 13, Manchester Avenue, Aldersgate Street, London, E.C.1. T.N., 6466 Central.
Strong & Co. (Merchants), 12 & 13, Hamsell Street, London, E.C.1.

CAB PROPRIETORS.
BRISTOL TRAMWAYS & CARRIAGE CO. LTD. (Motor Cab and Carriage Proprietors). Office and Garage: Spa Buildings Road, Cheltenham.

CABINET BRASSFOUNDERS.
BODILL, PARKER & CO. LTD., Albion Works, Great Hampton Row, Birmingham. (Cabinet Furnishing and general), Cornice Poles, Hinges, Door and Window Fittings, Picture Hooks, Bells, Gongs, Aeroplane Fittings, etc. Anything cast or stamped.

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CABINET MAKERS.
Green John Lewis & Co., 79, Essex Road, London, N.1.

CABLE COMPANIES.
CALLENDER'S CABLE & CONSTRUCTION CO. LTD., Hamilton House, Victoria Embankment, London, E.C.4.

CABLE MAKERS.

On Admiralty, War Office, and India Office Lists.
Johnson & Phillips, Ltd.
Cable Makers,
Engineers and Contractors,
12, UNION COURT, OLD BROAD STREET, LONDON, E.C.2.
Works: Charlton, London, S.E.7.
T.A., "Juno, London"; T.N., Greenwich 400.
Manufacturers of Cables for Power, Electric Lighting and Telephone Work, Switchgear, Wireless Material, Transformers, Arc Lamps, Searchlights, and every Description of Electrical Apparatus. Tenders to any Specifications.

Rickard Wm. Ltd., Ashbourne Road Mills, Derby.
Smith H. W. & Co. Ltd., Lydbrook, Glos. T.A., "Smith, Lydbrook"; T.N., 5.

CABLEWAYS.
HENDERSON JOHN M. & CO., King's Engineering Works, Aberdeen. Aerial Cableways and Ropeways for handling materials under all conditions. T.A., "Cranes, Aberdeen."

CALICO PRINTERS.
GOODWIN EDWIN (Textiles for Africa), **6, SOUTH STREET, MANCHESTER.**

CALICO PRINTERS' ROLLER MFRS.
BOLTON THOMAS & SONS LTD., Regd. Office: Mersey Copper Works, Widnes; also Oakamoor and Froghall Mills, North Staffordshire; Sutton Rolling Mills, St. Helens. London Office: 57, Bishopsgate, E.C.2.

CAMP EQUIPMENT MANUFACTURERS.
"X" CHAIR PATENTS CO. LTD., Garden Furniture, Hayes, Middlesex.

CANDLE SHADE MANUFACTURERS.
Ellis, Simpson & Saunders, Silk, Beads, Linen, etc., St. Martin's Court, Ludgate Hill, London, E.C.4.

CANE & WILLOW MERCHANTS.
ABBATT WM. & CO., BRIDGMAN STREET, BOLTON.

CANVAS MANUFACTURERS.
Franklin, Iddins & Co. Ltd., 22, Australian Avenue, London, E.C.1.
Nicol A. & Co. Ltd. (J. McMillan & Bolton Ltd., London Agents), 9, New Broad Street, London, E.C.2.

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TRADES AND PROFESSIONAL DIRECTORY—*continued.*

CAPSULE MAKERS.
STANDARD TABLET CO. LTD., HOVE, SUSSEX.

CARBOLIC ACID MANUFACTURERS.
Bowdler & Bickerdike, Church, Lancashire; all qualities of carbolic acid.
South Metropolitan Gas Co., 709, Old Kent Road, London, S.E.15. T.A., "Metrogas, Peck, London"; T.N., 2000 New Cross.

CARBON PAPER MAKERS.
Farquharson Bros. Ltd., 16, Holland Street, Glasgow.
Read Manufacturing Co. (London) Ltd., 17 & 19, Finsbury Street, London, E.C.2.

CARBONIC ACID GAS MFRS.
CARBONIC ACID GAS CO. (THE), Lea Bridge Road, Clapton, London, E.5. T.A., "Playfellow, London"; T.N., 68 Dalston. Also at Manchester and Newcastle-on-Tyne.

CARBURETTOR MAKERS.
Accuracy Works Ltd., Cousins Street, Wolverhampton.

CARD CLOTHING MANUFACTURERS.
HIGHLEY H. & SONS, Croft Mills, Halifax, England. Manufacturers of Card Clothing for Carding Cotton, Woollen, Worsted, Silk and other fibres, also Raising Cards.
HORSFALL & BICKHAM LTD., Bridgewater Works, Orchard Street, Pendleton, Manchester.

CARD GRINDING ROLLERS.
HORSFALL & BICKHAM LTD., Bridgewater Works, Orchard Street, Pendleton, Manchester. "Horsfall" Card Grinding Rollers and Machinery.

CARD & CARDBOARD MAKERS.
Slater (Henry & Leigh) Ltd., 15, Queen Street, London, E.C.

CARDBOARD MANUFACTURERS.
THAMES PAPER CO. LTD., PURFLEET, ESSEX.

CARDBOARD BOX MANUFACTURERS.
ALLIANCE BOX CO. LTD., Alliance Works, Orford Lane, Warrington.
GILL JAMES W., People's Hall Works, Loveday Street, Birmingham. Specialities: Folding and machine-made rigid boxes in various colours, printed and plain.
PICKERING & SONS LTD., CARDBOARD BOX MAKERS, 57, MOORE STREET, SHEFFIELD. T.N., 4533 CENTRAL (Private Branch Exchange).
Robinson & Sons Ltd., Wheatbridge Mills, Chesterfield; and 170, Old Street, London, E.C.1. Round, Square and Folding Cardboard Boxes for Grocers, Chemists, Druggists, Confectioners, Jewellers, etc. Established 1839.
Somerset & Dorset Paper Co. Ltd., South Street, Yeovil. T.A., "Boxes, Yeovil"; T.N., 100.
STEVENSON HUGH & SONS LTD., Pollard Street, Manchester. Manufacturers of all styles and qualities of boxes, Packing Outers, pressed out articles, etc., etc. T.A., "Clamps"; T.N., 6967 (3 lines).
THOMPSON BROTHERS & CO. (GLASGOW) LTD., 29-39, Surrey Street, S.S. Glasgow. Manufacturers of all kinds of Cardboard Boxes, including Folding Boxes, Metal-edged Boxes; Printers, Embossers, Stationers, etc.

CARMEN.
Cloke George E., Blackburn Road, Kilburn, N.W.6.
Hyde Arthur & George, 3, Oxford Road, Islington, London, N.1.

CARNAUBA WAX BLEACHERS.
British Wax Refining Co. Ltd., 5, Rangoon Street, Crutched Friars, London, E.C.3. Bleaching and Refining Works, Redhill.

CARPET MANUFACTURERS.
Bright John & Brothers Ltd., St. Alban's House, 91, Wood Street, London, E.C.2.
BRINTONS LIMITED, Carpet Manufacturers and Worsted Spinners, Kidderminster.
CROSSLEY JOHN & SONS LTD. OF HALIFAX. Manufacturers of Saxonies, Wilton, Axminster, Brussels, Tapestry and Tapestry Velvet Piece Goods and Squares, Chenille Squares, Rugs of various types; "Mahrud" Carpets (registered) in Piece Goods; Breadth Squares and Seamless Squares. Post Office Tube Buildings, 84, Newgate Street, London, E.C.1; and 20, King Edward Street, E.C.1.

CARPETS (TAPESTRY & VELVET).
BRIGHT JOHN & BROS. LIMITED, Manufacturers of Tapestry and Velvet Carpets in body and squares, Rugs and Sofas; Cotton Cloth and Cotton Canvas, St. Alban's House, 91, Wood Street, London, E.C.2. T.A., "Breit, Cent, London"; T.N., Central 10842.

CASE-HARDENING COMPOUNDS.
Durvite (1909) Limited, Victoria Works, St. Paul's Road, London, N.1.

CASEIN MANUFACTURERS.
British Casein Co. (1911) Ltd., 24, Gt. Dover Street, London, S.E.1.

CASK & BARREL MANUFACTURERS.
FRENCH ERNEST & CO., COOPERAGE, CODY ROAD, CANNING TOWN, LONDON, E.16. T.A., "Frentani, London"; T.N., Eastern 1036.

CAST-IRON PIPE MANUFACTURERS.
HALEY E. & W. H. LTD., The New Foundry, Lister Hills, Thornton Road, Bradford. T.N.'s, 4461 & 4462 Bradford.
RITCHIE JAMES & RONALD LTD., Acklam Foundry, West Marsh, Middlesbrough. T.N., 52.
Sharpe & Co., Phœnix Foundry, Lancaster.

CAST NAME PLATE MFRS.
Reliance Engraving Co. (1904) Ltd. Name Plates, chemically engraved, cast, pressed, printed and enamelled; also ivory, ivorine, bone, and glass. Kew Bridge Label Works, Chiswick, London, W.4.

CATERERS.
MEARS JOSEPH, LAUNCH PROPRIETOR, 5, HILL STREET, RICHMOND, SURREY. T.N., 1621 Richmond.
Spiers & Pond Ltd., 35, New Bridge Street, London, E.C.4.

CELLULOID MANUFACTURERS.
Dover Limited. Head Office: Northampton. Also Manufacturers of "Non-Flam Doverite."
Safety Celluloid Co. Ltd., Abbey Road, Park Royal, Willesden, London, N.W.10.

CEMENT MANUFACTURERS.
BRITISH PORTLAND CEMENT MANUFACTURERS LIMITED (THE).
4, Lloyd's Avenue, E.C.3.
T.A., "Britporcem, Fen, London."
T.N., 6404 Avenue (Private Exchange).
Amalgamating amongst others the following firms:—
Barron's Cement Co.
Caledonian Cement Co.
Coles, Shadbolt & Co.
Forder B. J. & Son.
Johnson I. C. & Co.
Lee Wm. Son & Co.
Peters Bros.
Premier Cement Co.
Saxon Cement Co.
Sussex Cement Co.
West Kent Cement Co.

CEMENT MERCHANTS.
Currie & Co. Ltd. (and Lime), Eagle Buildings, Dundee.

CEMENT TESTING MACHINE MCHTS.
Currie & Co. Ltd., Eagle Buildings, Dundee.

CENTRE OR PULP CANE MFRS.
ABBATT WM. & CO., BRIDGMAN STREET, BOLTON.

CERESINE WAXES.
British Wax Refining Co. Ltd., 5, Rangoon Street, Crutched Friars, London, E.C.3. Bleaching and Refining Works, Redhill.

CHAIN MANUFACTURERS.
Alfred Appleby Chain Co. Ltd. (Cycle and Motor Cycle Chains), Tilton Road, Birmingham.
ASTON CHAIN & HOOK CO. LTD., Bromford Lane, Erdington, Birmingham.
Baker George, Cecil Street Wire Mills, Birmingham. Iron and Brass Scale and Jack Chains, Pot and Varnish Can Chains and Cistern Pulls.
CHAIN BELT ENGINEERING CO., Colombo Street, Derby.
WOODHOUSE SAMUEL & SONS. Speciality: Crane and Pulley Block Chains. Eagle Works, Cradley Heath, Staffs.

CHAMOIS LEATHER MFRS.
MARKS HENRY & SONS (& WHITE LEATHER) (branch of International Sponge Importers, Ltd.), 42, 43, 44, & 45, Houndsditch, London, E.1. T.N., 2283 Avenue.

CHANDELIER MANUFACTURERS.
CARPENTER T. R. LTD., 171-179, Bishop Street, Birmingham.

CHARCOAL MANUFACTURERS.
Longleys, Worsbro' Dale, near Barnsley. T.A., "Longley, Worsbro' Dale"; T.N., Barnsley 114.

CHATTERTON'S COMPOUND.
CORT ARTHUR & CO., 303½, Camberwell Road, London, S.E.5.

CHEESE FACTORS.
ALLEN & SONS, SHEPTON MALLET.

CHEMICAL MANUFACTURERS.
ANCHOR CHEMICAL CO. LTD., Clayton Lane, Clayton, Manchester. T.A., "Prosperity, Manchester"; T.N.'s, Openshaw 397, 398, & 399 (Private Branch Exchange).
Bowdler & Bickerdike, Church, Lancashire. All qualities of carbolic acid.
BRYCE, ROBARTS & CO.,
43-45, Gt. Tower Street, London, E.C.3.
ACID PHOSPHATES OF SODA.
CALCIUM AND AMMONIA.
Substitutes for Cream of Tartar.
PHOSPHORIC ACID. Sulphite, Bisulphite and Hyposulphite of Soda.
GELATINE, MALT EXTRACT.
ULTRAMARINE, BLANC FIXE.
Brunswick, Prussian, and Bronze Blue, Vermilionette, Permanent Red, Lake Colours, Chrome Yellow.
Chemicals and Colours of all descriptions.
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CROSS ALEXANDER & SONS LTD., 19, HOPE STREET, GLASGOW.
HOWARDS & SONS LTD., Ilford, London. Manufacturers of Quinine, Asperin, Borax, Bismuth, Mercurials, Camphor, Citric Acid, Anti-fouling Chemicals, Ethers, Iodides, Sodii Bicarb., etc.
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SMITH ALFRED, Clayton, Manchester. T.A., "Bisulphide, Manchester"; T.N.'s, 5610 and 5611 Central.
Taylor Ormerod & Son Ltd., Walsden, near Todmorden. T.A., "Taylor, Walsden." Epsom salts, muriate of zinc, chloride of magnesia, sulphate of soda.
UNION ACID CO. LTD. Head Office: 17, Cooper Street, Manchester; and at Newton Heath, Manchester, and Lostock Gralam, near Northwich.
WENGERS LTD., Etruria, STOKE-ON-TRENT. Chemicals, Colours, Glazes, and Materials for Potters, Glazed Brick Manufacturers, Glass Makers, and Enamellers on Metals.

CHEMICAL MANURE MFRS.
Richardsons Chemical Manure Co. Ltd., 19, Short Strand, Belfast.

CHEMICAL MERCHANTS.
Luke & Bailey, 1 to 4, Great Tower Street, London, E.C.3.
WATERS C. W. LTD., 72, Great Eastern Street, London, E.C.2.

CHEMICAL PLANT MANUFACTURERS.
Cortin J. Ltd., Mushroom Brass Works, St. Lawrence Road, Newcastle-on-Tyne. T.A., "Cortin, Newcastle-on-Tyne"; T.N., Central 551.

CHEMISTS (ANALYTICAL).
Griffith Daniel C. & Co., 7 & 8, Victoria Avenue, Bishopsgate, London, E.C.2.
Johnson, Matthey & Co. Ltd. Offices: 78, Hatton Garden, E.C.1. Assayers of precious metals; Coal Analyses; Stripping Assays.
TAYLOR LEO, F.I.C., Moorgate Hall, London, E.C.2; Public Analyst for Hackney and Southend-on-Sea.

CHEMISTS (ANALYTICAL)—*contd.*
THOMPSON GEO. RUDD, F.I.C., F.C.S., Analytical and Consulting Chemist, The Laboratory, 60, Dock Street, Newport, Mon. Public Analyst for Monmouthshire.
VIROL RESEARCH LABORATORIES (THE) (A. Knyvett Gordon, M.B., B.C., B.A., Cantab., Medical Supt.), 10, Bedford Square, London, W.C.1.

CHEMISTS (CONSULTING).
Griffith Daniel C. & Co., 7 & 8, Victoria Avenue, Bishopsgate, London, E.C.2.

CHEMISTS (ENGLISH & FOREIGN).
COOPER HENRY & CO. LTD., 24, Greek Street, London, W.1. T.N., 3725 Gerrard.

CHEMISTS (HOMŒOPATHIC).
Leath & Ross, 295, High Road, Brondesbury, London, N.W.6.

CHEMISTS (VETERINARY).
Harvey & Co. (Dublin) Ltd., 49, Lower Gardiner Street, Dublin. Harvey's Great Remedies for the Horse.

CHEMISTS (WHOLESALE & MANUFG.).
Albion Chemical Co. Ltd., 5, Drury Street, Glasgow.
Anchor Chemical Co. Ltd., Clayton Lane, Clayton, Manchester. T.A., "Prosperity, Manchester"; T.N.'s, Openshaw 397, 398, & 399 (Private Branch Exchange).
COOPER HENRY & CO. LTD., 24, Greek Street, London, W.1; and Foreign Chemists. T.N., 3725 Gerrard.
Gough, Kidston & Co., 12, Bermondsey Square, London, S.E.1; and 43 to 45, Great Tower Street, E.C.3.
Harrington Bros. Ltd., Manufacturing Chemists for Scientific, Photographic and general purposes. Magnesia (Carbonate and Calcined, etc.), 4, Oliver's Yard, City Road, Finsbury, London, E.C.1. T.A., "Siccative, London"; T.N.'s, London Wall 6158 & 6159.
HOUGH, HOSEASON & CO. LTD., MANUFACTURING CHEMISTS AND SURGICAL INSTRUMENT MAKERS, 2, BRIDGE STREET, AND HOLLAND STREET, PENDLETON, MANCHESTER. T.A., "Salicylate, Manchester"; T.N., 4963 Central.
Johnson, Matthey & Co. Ltd. Offices: 78, Hatton Garden, E.C.1. Wholesale Manufacturers of Nitrate of Silver, Chloride of Gold, Chloroplatinite of Potassium; also Photo Manufacturers' and Glass Silverers' Chemicals, Uranium and Cobalt Salts.
Lane-Hall R. & Co. Ltd., 4, Lloyd's Avenue, London, E.C.3. Specialities: Fine Chemicals, Chemical Synonyms, etc.
acid acetylosalicylic
dimethylaminantipyrine
hexamethylenetetramine &
anhydromethylen citrate
ichthosulfol
potassium ortho-oxy-quinoline sulphonate
potassium guaiacol sulphonate
quinine ethyl carbonate, salol,
colloidal silver proteinate & nucleinate
theobromine sodium salicylate
salicylic acid, salicylate of soda
tannin albuminate
STANDARD TABLET CO. LTD., Hove, England.

Manufacturers of Compressed Tablets, Pills; also Tooth Pastes and other toilet articles.
T.A., "Tabulate, Hove"; T.N., 2222 Hove.
The Egyptian symbol of long life.

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Stork Company Ltd. (The), Parkeston, Essex. London Office: 87, Chiswell Street, E.C.1.

CHILLED & GRAIN ROLL MFRS.
PERRY THOMAS & SON LTD., HIGHFIELDS WORKS, BILSTON, STAFFS.

CHIMNEY SHAFT BUILDERS.
Custodis Ltd., 119, Victoria Street, London, S.W.1.

CHINA CLAY MANUFACTURERS.
THRISCUTT & BALE, ST. AUSTELL, CORNWALL.

CHINA CLAY MERCHANTS.
Anchor China Clay Syndicate Ltd., 85, London Wall, London, E.C.2.
GROSE & STOCKER (and Mineral White and Pottery Plaster), 25, Glebe Street, Stoke-on-Trent (T.A., "Stocker, Stoke-on-Trent"; T.N., 613); and 9, Hopwood Avenue, Market Place, Manchester.

CHINA MANUFACTURERS.
Allertons Ltd., Park Works, Longton, Staffordshire.

CHINA, GLASS & EARTHENWARE MANUFACTURERS.
COLLINGWOOD BROS. LTD., Makers of China Tea Sets, etc., and Toy Tea Sets, Longton, Staffs.

CHOCOLATE MANUFACTURERS.
CADBURY BROS. LTD., Bournville, near Birmingham (England).
KOHLER AMEDEE & FILS (Switzerland).
Wholesale Depot:
Nestlé & Anglo-Swiss Condensed Milk Co.,
6 & 8, Eastcheap, London, E.C.3.
T.A., "Nestanglo, Bilgate, London."
T.N.'s, London Wall 4360 (6 lines) and Central 3527.
NESTLÉ & ANGLO-SWISS CONDENSED MILK CO.
6 & 8, Eastcheap, London, E.C.3.
Wholesale depot for
Peter's Swiss milk chocolates,
Cailler's Swiss milk chocolates,
Nestlé's Swiss milk chocolates,
Kohler's high-class chocolates and bonbons;
also manufacturers of
condensed milks, sweetened and unsweetened,
cocoa and milk,
chocolate and milk,
coffee and milk in tins,
infants' foods.
T.A., "Nestanglo, Bilgate, London."
T.N.'s, 4360 Ldn. Wall (6 lines) and 3527 Central.

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TRADES AND PROFESSIONAL DIRECTORY—*continued.*

CHOCOLATE MANUFACTURERS—*contd.*

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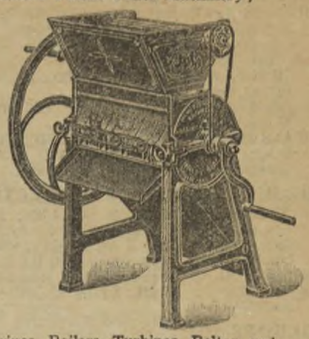

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TRADES AND PROFESSIONAL DIRECTORY—*continued.*

ESTATE AGENTS (RICHMOND, SURREY).
Penningtons Ltd., Richmond, Surrey; and at Mortlake, Surrey.

ESTATE REQUISITES.
Tucker F. J. & Co., 65, Fenchurch Street, London, E.C.3.

EXCAVATOR MANUFACTURERS.
BERRY HENRY & CO. LTD., CROYDON WORKS, LEEDS.

EXHIBITION CONTRACTORS.
ELMES A. & CO. LTD., 347, Upper Street, Islington, London, N.1.

EXPANDED METAL MANUFACTURERS.
Midland Expanded Metal Co. Ltd. (The), Dudley Port, Tipton, Staffs.
Wall's Limited, Crown Works, Fazeley Street, Birmingham.

EXPLOSIVES AGENTS.
Christopher & Co., Prudential Buildings, Wigan.

EXPLOSIVES MANUFACTURERS.
BRITISH WESTFALITE LIMITED, Powder Factory, Denaby, Rotherham. T.A., "Brittonem, Mexborough."
E. I. Du Pont De Nemours & Co., 54, New Broad Street, London, E.C.2.

EXPORT BUYING AGENTS.
Abrahams Mark & Sons, 16, Bury Street, London, E.C.3.
CHITTY ARTHUR & CO., Indents executed for all countries of the world. **101, LEADENHALL STREET, LONDON, E.C.3.** T.A., "Acheteur, London"; T.N., 7291 Avenue.

EXPORTERS (SLATES AND SLABS).
NORTH WALES SLATE CO. (THE), Shipping Office, Portmadoc, Carnarvonshire.

EXTRACT (VEGETABLE) MFRS.
Viking Extract Co., 19, Eastcheap, London, E.C.3. T.N., Central 8629.

EYELET MANUFACTURERS.
Bodill, Parker & Co. Ltd., Albion Works, Great Hampton Row, Birmingham.
Dowler F. & Sons, Dept. L., Wainwright Street, Aston, Birmingham. Manufacturers of Sacking, Sail, Brace, Boot, and other Eyelets.

FAN BLOWERS AND EXHAUSTERS.
Matthews & Yates Ltd., Cyclone Works, Swinton,

CYCLONE FANS

near Manchester.

FANCY BOX MANUFACTURERS.
Alliance Box Co. Ltd., Alliance Works, Orford Lane, Warrington. T.A., "Alliance, Warrington"; T.N., 373
Cordell C. & C. H. Ltd., 5, City Garden Row, City Road, London, N.1.
PICKERING JOSEPH & SONS LTD., 57, MOORE STREET, SHEFFIELD. Manufacturers of all kinds of Cardboard Boxes. T.N., 4533 Central.
Ryder G. & Co. (Cardboard), 296 to 300, City Road, London, E.C.1.

FANCY GOODS MANUFACTURERS.
Shattock, Hunter & Co. Ltd. (Importers and Exporters).

FANCY GOODS & ART NEEDLEWORK.
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FANCY LEATHER GOODS MFRS.
Shillaker William & Co. Ltd., 8, 9, & 10, Halfmoon Passage, London, E.C.1.

FAN MANUFACTURERS.
Progressive Engineering Co. Ltd., Ventilating Engineers, Aylestone Park, Leicester. T.A., "Emergency, Leicester"; T.N., 408. Sole proprietors of "Ordnance" Fan patents.
VOGEL RICHARD, 46, Queen Victoria Street, London, E.C.4. Hot Air, Motor, and Clockwork Ventilating Fans. T.A., "Eufonette, Cannon, London."

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Keith (James) & Blackman Co. Ltd., 27, Farringdon Avenue, London, E.C.4. Works: Holloway Hall, Holloway Road, N.7.
Shipley Fan Co., Mar Hill Works, Shipley.

FEEDING BOTTLE MANUFACTURERS.
Dowell John & Sons Ltd., Globe Works, Chatsworth Road, Clapton Park, London, E.5.

FELLMONGERS.
Bailey W. B. & Co. Works: Spring Grove Works, Abingdon, and Adelphi Terrace House, Adelphi, London, W.C.

FELT MANUFACTURERS.
ANDERSON D. & SON LTD., Belfast and Roach Road Works, Old Ford, London, E.
MITCHELL, INMAN & CO., 39 & 40, Cloth Fair, London, E.C.1.
MITCHELLS, ASHWORTH, STANSFIELD & CO. LTD., 23 & 24, OLD BAILEY, LONDON, E.C.4; 45, NEWTON STREET, MANCHESTER. HEAD OFFICE: SISS CLOUGH WORKS, WATERFOOT, NEAR MANCHESTER. Every description of Felt for the Carpet and Upholstery Trades, Cartridge Wads, Patent Seamless Sleeves for the Paper Trade, Felt Tyres, Laundry Felts, Shoe Felts, Patent Foundation Felt for reducing vibration and sound, Patent Felrubite Tiled Floor Covering.
STANSFIELD & CO., Baltic Mills, Waterfoot, near Manchester. T.A., "Carpets, Waterfoot"; T.N.'s, 8 & 9 Waterfoot.
VULCANITE LIMITED, BELFAST. 118, Cannon Street, London, E.C.4. Roofing and Carpet Felts.

FENCING CONTRACTORS.
Bayliss, Jones & Bayliss Ltd., Wolverhampton. London Offices: 139-141, Cannon Street, E.C.4.

FENCING CONTRACTORS (WOOD).
Rowland Brothers. Works: Bletchley, Bucks.
Stenning John & Son Ltd., 11 & 12, Clement's Lane, London, E.C.

FERRULE MAKERS (BOILER).
PREST & VAUGHAN LTD., Steel Boiler Tube Ferrules, 2, Suffolk Lane, London, E.C.

FIBRE SHEETS, RODS AND TUBES.
Sutcliffe (of Crumpsall) Ltd., Crumpsall Mills, Manchester. T.A., "Flexible, Manchester"; T.N.'s, Cheetham Hill 751, 752, & 321.

FILE AND RASP MANUFACTURERS.
HATCH GEORGE LTD., 20 & 21, Queenhithe, London, E.C.4. British and American Machinery, Tools, and Stores; high-class Steels, Files, Saws, Twist Drills, etc.
LEVICK SWIFT & SONS, Steel and File Manufacturers, Clarence Steel and File Works, Sheffield. T.A., "Levick, Sheffield"; T.N., Central 4571 (5 lines).

FILTER MAKERS.
Bell Bros., Ravensthorpe, Dewsbury.
BERKEFELD FILTER CO. (BRITISH), Germ-proof Filters for Domestic use, Travellers, and Mineral Water Makers, Imperial House, Kingsway, London, W.C.2.
Pulsometer Engineering Co. Ltd., 11, Tothill Street, Westminster, London, S.W.1. Makers of the "Torrent" Filters for cleaning large quantities of muddy water.
SLACK & BROWNLOW, Abbey Hey, Gorton, Manchester.

FINANCE.
Chadwick & Co. Ltd., "Industrial Finance," 3 & 4, Lothbury, London, E.C.2.

FINANCIERS.
ELDRIDGE & MORRIS, 6, ALBEMARLE STREET, LONDON, W.1. TELEGRAMS: "ELDRIMORE, PICCY, LONDON." TELEPHONE: 588 REGENT.

FINE ART DEALERS.
COLNAGHI (P. & D.) & OBACH, 144, 145, & 146, New Bond Street, London, W.1.
STONER & EVANS, 3, King Street, St. James's, London, S.W.1. T.A., "Talofa, London"; T.N., 6658 Gerrard.

FINE ART PUBLISHERS.
CHARLES LETTS & CO., 3, Royal Exchange, London. T.N.'s, 1250, 1251 Hop; T.A., "Diarist, London."
Fine Arts Publishing Co. Ltd., 15, Green Street, Leicester Square, London, W.C.2.
HUDSON & KEARNS LTD., Wholesale Stationers, Hatfield Street, Stamford Street, London, S.E.1. T.A., "Hudson, Friars, London"; T.N., 4900 Hop (5 lines).
TUCK RAPHAEL & SONS LTD., Raphael House, Moorfields, London, E.C.2.

FIRE ALARM APPARATUS.
SIEMENS BROTHERS & CO. LTD., Woolwich, London, S.E.18.

FIRE BRICK MANUFACTURERS.
GENERAL REFRACTORIES CO. LTD., Kelham Island Firebrick Works, Sheffield. T.A., "Brick"; T.N., 3577. Trade Marks: "Kifco" and "G.R.C." Refractory materials of all kinds. Dolomite, Magnesite, Silica, Chrome and Bauxite—made by special process of compression. Silica cement, moulders' paint, moulding sands, and composition for steelfounders.
Gibbons B., Junr., Ltd., Dibdale Works, near Dudley.

FIRE-CLAY GOODS MANUFACTURERS.
Gibbons B., Junr., Ltd., Dibdale Works, near Dudley.
Langley Barony Coal and Fireclay Co. Ltd., Langley-on-Tyne.

FIRE ESCAPE STAIRCASE MFRS.
Hall John & Son (Oldham) Ltd., Union Iron Works, Cross Bank Street, Oldham.

FIRE EXTINGUISHER MAKERS.
"Citex" Fire Extinguisher Co. Ltd. (The), 6, Phipp Street, London, E.C.2.

FIRE GUARD MAKERS.
Baker George, Cecil Street Wire Works, Birmingham. Fire and Nursery Guards. Sole maker of the "Safe Guard of Life," Patent No. 13045.

FIRELIGHTER ENGINEERS.
GLOVER M. & CO., Sawmill and Munition Engineers, Leeds.

FIREPROOF BUILDING MATERIALS.
Fireproof Fibre Building Boards Ltd., Thames Mills, Purfleet, Essex.

FIREWORK MANUFACTURERS.
Standard Fireworks Co., Huddersfield.

FISH CURERS.
CARDNO JAMES & SON, Fraserburgh.

FISH, GAME & POULTRY SALESMEN.
BIGWOODS LTD., Baldwin Street, Bristol.

FISH MERCHANTS & SALESMEN.
EAST W. H. (and Trawler Owner), Fish Docks, Milford Haven. T.A., "East, Milford Haven"; T.N., 29.

FISHING LINE & TWINE MFRS.
RENDALL & COOMBS, WEST ALLINGTON, BRIDPORT.

FISHING NET MANUFACTURERS.
RENDALL & COOMBS (and Line), **WEST ALLINGTON, BRIDPORT.**

FISHING NET AND TWINE MFRS.
Jack (James) & Sons Ltd., Stonehaven, Scotland.

FISHING TACKLE MANUFACTURERS.
Bernard J. & Son, 45, Jermyn Street, London, S.W.1.

FLAG, BANNER & BUNTING MFRS.
KIRK, HALL & CO., Flags and Banners of every description, **KIDACRE STREET, LEEDS.** Admiralty and War Office Contractors.
RILEY EDWARD & CO. LTD., Providence Street Mills, Leeds. Makers of Pattern Dyed and Sewn Flags and Banners of every description for Export, Shipping, Royal Visits, etc. Bunting in the piece and woven on the premises. T.N., 765; T.A., "Flags, Leeds."

FLANNEL MANUFACTURERS.
Littlewood T. & C. & Co., Rochdale. London Agents: (shipping) E. Rutland Webster & Son, 4, Aldermanbury Avenue, E.C.2; (home trade agents) F. Butterworth, 64, Aldermanbury, E.C.2.
Schofield James & Sons, Buckley Mills, Rochdale; and 4, Aytoun Street, Manchester; 10, Howard Street, Belfast; 9, Leeds Road, Bradford; 33, Virginia Street, Glasgow; 64, Aldermanbury, London, E.C.2. Manufacturers of all kinds of plain and fancy Flannels, Cricketing, Lawn Tennis, Cycling Flannels and Domettes. T.A., "Buckley, Rochdale"; T.N., 110.

FLAX, HEMP & JUTE YARNS.
RENSHAW CLIFFORD, Ellesmere Road, Eccles, Manchester. **ALL CLASSES OF FLAX, HEMP, AND JUTE YARNS AND TWISTS IN HANK, WARP, SPOOL, AND COP; NATURAL, BOILED, BLEACHED OR DYED.**

FLAX MERCHANTS.
LEITCH D. D. & SON, CHURCH STREET, BELFAST. T.N., 3574 (PRIVATE BRANCH EXCHANGE); T.A., "LEITCHCOM, BELFAST." A B C CODE.

FLOCK MANUFACTURERS.
LEES JAMES, Manufacturer of White Cotton Flocks, Mill Puffs, etc., Willow Street Mill, Oldham, Lancs. T.A., "Flocks, Oldham."
Rhodes William Ltd., Carlton Cross Mills, Leeds.

FLOOR CLOTH CANVAS MFRS.
WALKER HARRY & SONS LTD., Caldrum Works, St. Salvador Street, and 2, Royal Exchange Place, Dundee.

FLORISTS.
BEES LTD., 98, Bold Street, Liverpool. Head Offices: Mill Street, Liverpool. Nurseries: Sealand, Chester.

FLOUR & RICE MILL MACHINERY MANUFACTURERS.
GARDNER WM. & SONS (GLOUCESTER) LTD., GLOUCESTER.

FLY PAPER MANUFACTURERS.
Mather Wm. Ltd., 94, Milton Street, London, E.C.2.

FOLDING CHAIR MANUFACTURERS.
"X" CHAIR PATENTS CO. LTD., Hayes, Middlesex.

FOLDING PARTITION AND SLIDING DOOR MANUFACTURERS.
Lucas J. E. & Son Ltd., Engineers, Tanners Hill, Deptford, London, S.E.8 (T.N., New Cross 954), and 64, Haymarket, S.W.1 (T.N., Gerrard 3181). T.A., "Lucasillo, Dept, London."

FOOD PRESERVATIVE MFRS.
Keeps Limited, 24, Holborn, London, E.C.1.

FORGING MANUFACTURERS.
Albion Drop Forgings Co. Ltd., Foleshill, Coventry (A. W. Brett, Managing Director). T.N., 1091 (2 lines); T.A., "Albion, Coventry." Forgings for Motor, Railway, and General Engineering.
Fife Forge Co. Ltd., Kirkcaldy. London Agent: W. T. Strong, 50, Fenchurch Street, E.C.3. T.N., 6164 Central.
Green A. T. & Sons Ltd., 3, Cross Lane, Eastcheap, London, E.C.3.
Mitchell, Shackleton & Co. Ltd., Vulcan Works, Patricroft.
SMITH'S (THOMAS) STAMPING WORKS LTD., Drop Forgers, Red Lane, Coventry.
Spencer John & Sons Limited, Newburn Steel Works, Newburn, Northumberland; Town Office: Collingwood Buildings, Newcastle-on-Tyne, and 32, Victoria Street, London, S.W.1. Manufacturers of Steel and Files; Laminated, Volute, Conical and Spiral Springs and Buffers for Locomotive Engines, Railway Carriages, Wagons, etc.; Steel Forgings up to any size; Steel Castings; Boiler and Ship Plates. T.A., "Newburn, Newcastle-on-Tyne."

FORWARDING AGENTS.
Beck & Pollitzer, Trig Wharf, 29, Upper Thames Street, London, E.C.4; and Universal Wharves, 17 & 26, Bankside, S.E.1. T.N., City 6650.
Cox's Shipping Agency Ltd., 16, Charing Cross, London, S.W.1; and 13, Coach and Horses' Yard, Old Burlington Street, W.1.
Heydemann P. & Bruce, 34, Leadenhall Street, London, E.C.3.
IMMEDIATE TRANSPORTATION CO. LTD., through rates, through bills of lading, through supervision. 32-33, St. Mary-at-Hill, London, E.C.3. T.A., "Immtracom, Bil, London"; T.N.'s, Avenue 1797-8-9.
LIVERPOOL WAREHOUSING CO. LTD. (and Warehousing), The Old Hall, Liverpool, and Trafford Park, Manchester.
McGregor, Gow, & Holland Ltd., 4, Fenchurch Avenue, London, E.C.3.
Morgan Edward William & Co. Ltd., 3, Fenchurch Buildings, London, E.C.3.
STEWART & ESPLEN LTD., SHIP OWNERS, FORWARDING AND SHIPPING AGENTS, AND BROKERS FOR THE CHARTERING, SALE, AND PURCHASE OF STEAM AND SAILING SHIPS, WEST AFRICA HOUSE, 25, WATER STREET, LIVERPOOL. T.A., "Heartily"; T.N., Central 7109.
Stockwell & Co. Ltd., 16, 18, 13, & 15, Finsbury Street, London, E.C.2; and 8 & 10, Beak Street, Regent Street, W.1.
Union Lyonnaise (The), 7 & 9, Finsbury Street, London, E.C.
Walford Leopold (London) Ltd., 29, Gt. St. Helen's, London, E.C.

FOUNDRY PLANT.
Steel Workers Ltd., Charles Henry Street, Birmingham.

FOUNTAIN PEN MANUFACTURERS.
CHARLES LETTS & CO., 3, Royal Exchange, London. T.N.'s, 1250, 1251, Hop; T.A., "Diarists, London."
Mabie, Todd & Co. Ltd., 79 & 80, High Holborn, London, W.C.1. T.N., 2872 Holborn (3 lines); T.A., "Goldquill, Westcent, London"; Makers of the world-famed "Swan" Fountpen.

FRENCH POLISH MANUFACTURERS.
COOPER HENRY & CO. LTD., 24, Greek Street, London, W.1. T.N., 3725 Gerrard.
Palmer W. H. & Co. Ltd., 82 & 84, Old Street, London, E.C.1.

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TRADES AND PROFESSIONAL DIRECTORY—*continued.*

FRIENDLY SOCIETIES.
Ancient Order of Foresters Friendly Society, Brook House, Francis Street, London, W.C.1.

FRINGE NET MANUFACTURERS.
Parker & Co. (London) Ltd., 4 & 5, Bridgewater Square, London, E.C.1.

FRUIT BOTTLERS.
Austin J. E. & Co. Ltd., St. James' Works, Kingston-on-Thames. T.N., 4 P.O. Kingston. Canned and Bottled Fruits.

FRUIT MERCHANTS.
KENT W. & CO., FRUIT MERCHANTS, NEW STREET, CARDIFF.

FRUIT & VEGETABLE MERCHANTS.
BARLOW BROS., Castlefields Market, Sheffield.

FUNERAL UNDERTAKERS.
Fyans & Gordon Ltd., 111, Great Ancoats Street, Manchester. Telephone: City 6769.

FUR & SKIN MERCHANTS.
ROUGHT W., Brandon, Suffolk. Best prices for Hare, Rabbit, and Lamb.

FURNACE BUILDERS.
CURRAN BROTHERS LTD., HURMAN STREET, DOCKS, CARDIFF.
Manchester Furnaces Ltd., Globe Works, Ashton New Road, Manchester.

FURNACE PAN MAKERS.
Rustless Iron Co. (The), Trico Works, Keighley, Yorks.; Sole Makers of "Trico" Rustless Furnace Pans, etc. T.A., "Rustless."

FURNACES (SPECIAL PRESSURE).
Pillatt & Co. Ltd., Stapleford Ironworks, near Nottingham. T.A., "Pillatt, Stapleford-Notts"; T.N., 20 Sandiacre.

FURNISHING TEXTILES.
Harris Henry (Wholesale and Export), 60, Great Eastern Street, London, E.C.2.

FURNITURE POLISH MFRS.
PARKES JOHN & CO., Priory Works, Warwick.

FURNITURE REMOVERS.
SLOAN & SON LTD., 49, Broughton Street, Edinburgh.

FURRIERS (WHOLESALE).
Wagner G. & Co. Ltd., 10, 12, & 18, Goswell Road, London, E.C.

GALVANIZED HOLLOW-WARE MFRS.
NATIONAL GALVANIZERS LIMITED, SUNDERLAND, AND 139, CANNON STREET, LONDON, E.C.4.

GALVANIZED IMPLEMENT MFRS.
WILMOT S. M. & CO. LTD., Galvanized Implement Manufacturers, Albert Road, St. Philip's Marsh, Bristol.

GALVANIZED IRON & STEEL MFRS.
Adams George & Sons Ltd., Mars Iron Works, Wolverhampton.
Whiteinch Galvanising Co. Ltd., Partick, Glasgow (London Agents: J. B. Guthrie & Son, 30, St. Mary Axe, E.C.3).

GALVANIZING PLANT MFRS.
Thompson John (Bilston) Ltd., Bradley Boiler Works, Bilston, Staffs.

GALVANIZED SHEET MFRS.
Gilbertson W. & Co. Ltd., Pontardawe, near Swansea.
Whiteinch Galvanizing Co. Ltd., Partick, Glasgow.
London Agents: J. B. Guthrie & Son, 30, St. Mary Axe, E.C.3.

GALVANIZED TANK MAKERS.
Steel Barrel Co. Ltd. (The), Uxbridge, Middlesex.

GALVANIZED WARE.
BRADLEY & CO. LTD., Hollow-ware, Galvanized, Tinned and Japanned; also Art Metal ware in Copper and Brass, Albion Works, Bilston. T.A., "Galvanic, Bilston"; T.N., 25.

GALVANIZERS.
BRITISH GALVANIZING CO., 5, Washington Street, Liverpool. Galvanized Ridging, Gutters, Downpipes; Galvanized Cone Head Screws, Nails, Rivets, and Washers to suit; Galvanized Roofing Bolts, Hook-bolts, Slate Nails; Galvanized Roofing Fittings of every description. Tanks, Lead-head Nails, Latex Spouts.
HIPKINS (CHARLES), GRANGE GALVANIZING WORKS, TIPTON, STAFFS.

GANISTER MANUFACTURERS.
Congleton Silica Brick and Ganister Co. Ltd. (Wet and Dry), Congleton Edge, Congleton.

GARDEN CHAIR MANUFACTURERS.
"X" CHAIR PATENTS CO. LTD., Garden Furniture, Hayes, Middlesex.

GARDEN CITIES.
Welsh Garden Cities Ltd., 3, Dumfries Place, Cardiff.

GARDEN SHREDS MAKERS.
Wall Howard Ltd., Hackney Road Works, London, E.2, and 4 & 5, Love Lane, Wood Street, E.C.2. Dean's Medicated Garden Shreds.

"GARDNER" ENGINE MFRS.
NORRIS, HENTY & GARDNERS LTD. (Liverpool Manager: C. H. Hayward), 701-802, Tower Building, Liverpool.

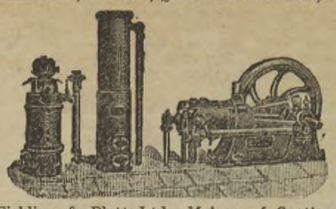
GAS APPARATUS MANUFACTURERS.
Keith (James) & Blackman Co. Ltd., 27, Farringdon Avenue, London, E.C.4. Works: Holloway Hall, Holloway Road, N.7.

GAS BURNER MANUFACTURERS.
ROTHERHAM & SONS LTD., Coventry. T.N., 14; T.A., "Rotherhams."

GAS COMPANIES.
GAS LIGHT & COKE CO. (THE), Horseferry Road, London, S.W.1. T.A., "Coalgas, Vic, London"; T.N., 8100 Victoria.

GAS ENGINE MANUFACTURERS.
Campbell Gas Engine Co. Ltd., Halifax, Yorks.; and 73A, Queen Victoria Street, London, E.C.4.
DAVEY, PAXMAN & CO. LTD., Standard Iron Works, Colchester; and 78, Queen Victoria Street, London, E.C.4.

GAS ENGINE MANUFACTURERS—*contd.*
Fielding & Platt, Ltd. Head Office and Works: Gloucester; and 73 A, Queen Victoria Street, E.C.4.



Fielding & Platt Ltd., Makers of Suction Gas Plant and Suction Gas Engines up to 300 H.P.
NORRIS, HENTY & GARDNERS LTD. (Liverpool Manager: C. H. Hayward), 701-802, Tower Building, Liverpool.
Premier Gas Engine Co. Ltd., Sandiacre, near Nottingham. Makers of the "Premier" Gas Engine. Sizes, 20 to 2,500 h.p.

GAS ENGINEERS.
Keith (James) & Blackman Co. Ltd., 27, Farringdon Avenue, London, E.C.4. Works: Holloway Hall, Holloway Road, N.7.
Ruscoe John & Co. Ltd., Albion Works, Henry Street, Hyde. T.A., "Ruscoe, Hyde"; T.N., 75.

GAS FITTING MANUFACTURERS.
Carpenter T. R. Ltd., 171-179, Bishop Street, Birmingham.
JOYNER CHARLES & CO. LTD., Icknield Square, Birmingham.

GAS HEATING STOVE MFRS.
"REZNOR" MANUFACTURING CO., Oxford. "Reznor" Gas Stoves.

GAS HOLDER MANUFACTURERS.
Firth Blakeley, Sons & Co. Ltd., Thornhill, Dewsbury, Yorks.
PIGGOTT THOMAS & CO. LTD., 63, Queen Victoria Street, London, E.C.4.

GAS PLANT MANUFACTURERS.
Firth Blakeley, Sons & Co. Ltd., Thornhill, Dewsbury, Yorks.
Porter & Co., Gas Engineers, Broadgate, Lincoln.

GAS PLANTS (SUCTION).
Campbell Gas Engine Co. Ltd., Halifax, Yorks.; and 73A, Queen Victoria Street, London, E.C.4.

GAS REGULATOR MANUFACTURERS.
Eclipse Gas Controller Co., 59, Holborn Viaduct, London, E.C.1. T.A., "Bichrome, Fleet, London"; T.N., Central 2061.

GAS RETORTS.
Gibbons B., Junr., Ltd., Dibdale Works, near Dudley.

GAS WORKS CONSTRUCTORS.
GIBBONS BROS. LTD., Dibdale Works, Dudley. Gas Works Constructors. T.A., "Gibbons, Lower Gornal"; T.N., 2450 Dudley. London Office: Walter House, Strand, London, W.C.2.

GAUGE GLASS MANUFACTURERS.
BISHOP S. & C. & CO. (Established 1838). "Adamant" and "Invicta" Brands, St. Helens, Lancashire.
TOMEY & SONS, Tay Glass Works, Perth, Scotland.

GAUGE MAKERS.
Budenberg Gauge Co. Ltd., 77a, Queen Victoria Street, London, E.C.4.
Paton (Noel) Ltd., Holbeck, Leeds. Engineering Precision Gauges. T.A., "Gears."

GEAR CASE MANUFACTURERS.
Midland Gear Case Co. Ltd. (The), Bridge Street West, Birmingham.

GEAR SPECIALISTS (BUFFING AND DRAFT).
A B C Coupler Ltd., Queen Anne's Chambers, Tothill Street, Westminster, London, S.W.1. Manufacturers of Automatic Buffer Couplers. T.A., "Autobuff, Vic, London"; T.N., Victoria 1561.

GEAR WHEEL MANUFACTURERS.
Paton (Noel) Ltd., Holbeck, Leeds. Fine Gear Specialists. T.A., "Gears."
POWER PLANT CO. LTD., "Double Helical Gear Specialists," West Drayton, Middlesex. T.A., "Roc, West Drayton"; T.N., 22 Yiewsley.

GEARING AND PULLEYS.
Green A. T. & Sons Ltd., 3, Cross Lane, Eastcheap, London, E.C.3.

GELATINE FOILS.
Oury, Millar & Co., 9, Mincing Lane, London, E.C.3.

GELATINE MANUFACTURERS.
OURY, MILLAR & CO., 9, Mincing Lane, London, E.C.3. Proprietors of the "Albion" brand fine

leaf gelatine. Gelatine for all purposes. Pure calf gelatine.

GELATINE MERCHANTS.
Oury, Millar & Co., 9, Mincing Lane, London, E.C.3.

GLASS & CHINA IMPORTERS.
Thornhill Ltd., 101 & 102, Hatton Garden, London, E.C.

GLASS BOTTLE MANUFACTURERS.
AIRE & CALDER GLASS BOTTLE WORKS (E. Breffit & Co. Ltd.), Great Northern Railway Goods Depot, King's Cross, London, N.1. Works: Castleford, Yorks.
BREFFIT EDGAR & CO. LTD. Offices: Gt. Northern Goods Depot, King's Cross, London, N.1. Works: Castleford, Yorks. Bottles for mineral waters, beers, fruits, jams, chemicals, etc. T.N., North 1438; T.A., "Breffits, Kincross, London."

GLASS BOTTLE MANUFACTURERS—*contd.*
City Glass Bottle Co. Ltd., Ford's Park, Canning Town, London, E.16.
Dowell John & Sons Ltd., Globe Works, Chatsworth Road, Clapton Park, London, E.5.
HAMPSON FREDERICK, PERSEVERANCE GLASS WORKS, DUNCAN STREET, SALFORD. T.A., "Attention, Salford"; T.N., 2319 Central.

GLASS MANUFACTURERS.
Chance Brothers & Co. Ltd., Glasgow, N.W., District Office.
CHANCE BROTHERS & CO. LTD., Glass and Lighthouse Works, Smethwick, Birmingham. Manufacturers of Sheet and Rolled Sheet Glass, Rolled Plate, Figured Rolled, Cathedral, Flemish, Coloured and Muffled Window Glass, Optical, Spectacle and Microscopic Glass, Lighthouses and Searchlights. T.A., "Chance, Smethwick"; T.N., 121 Oldbury (4 lines). Scottish Branch Works: Glasgow Glass Works, Firhill, Glasgow. T.A., "Brogan, Glasgow."
Hampson Fredk., Duncan Street, Salford.
Wellsbury W. & Co., Manufacturers of Microscopical Slides and Cover Glasses, finely-ground Glass for Focussing Screens, Lantern Cover Glasses, etc. The Platts, Amblecote, Stourbridge.

GLASS SILVERERS.
Ball Thomas Henry & Co., 76, Newman Street, London, W.1. Patent and Mercurial Processes.

GLAZIERS.
STANDARD PATENT GLAZING CO. LTD. (THE) (and Roofing Engineers), **DEWSBURY,** and 3, Victoria Street, London, S.W.1.

GLAZING CONTRACTORS (PATENT).
Standard Patent Glazing Co. Ltd., 3, Victoria Street, Westminster, London, S.W.1.

GLOVE MANUFACTURERS.
SAVERNAKE GLOVE CO. (THE), Woodstock, Oxon. T.A., "Stoicism, Woodstock"; T.N., 43 Woodstock.

GLOVERS (WHOLESALE).
Rivolet Freres (of Grenoble). Agent: F. W. Parks, 11, Argyll Place, Regent Street, London, W.1.

GLUE MANUFACTURERS.
Bristol Manufacturers Ltd., Bedminster Parade, Bristol.
Oury, Millar & Co., 9 Mincing Lane, London, E.C.3.

GLUE MERCHANTS.
Oury, Millar & Co., 9, Mincing Lane, London, E.C.3.

GOLDBEATERS' MOULD MFRS.
Puckridge Henry & Son, 38, Rotherfield Street, Islington, London, N.1.

GOLDBEATERS' SKIN MFRS.
Puckridge Henry & Son, 38, Rotherfield Street, Islington, London, N.1.

GOLD PAINT MANUFACTURERS.
Davies J. & Co., 43, Basinghall Street, London, E.C.2. "Glossolar" Brand (Regd.) British made.
Slick Brands Ltd., Grove Works, Balham, London, S.W.12.

GOLD PEN MAKERS.
Mabie, Todd & Co. Ltd., 79 & 80, High Holborn, London, W.C.1. T.N., 2872 Holborn (3 lines); T.A., "Goldquill, Westcent, London." Makers of the world-famed "Swan" Fountpen.

GOLD & SILVER BEATERS.
Puckridge Henry & Son, 38, Rotherfield Street, Islington, London, N.1.

GOLD & SILVER REFINERS & SMELTERS.
Johnson, Matthey & Co. Ltd., 78, Hatton Garden, London, E.C.1.
LEES & SANDERS, Warstone Smelting Works, Birmingham.

GOLD THREAD MANUFACTURERS.
SIMPSON STEPHEN, Avenham Road Works, Preston. Gold and Silver Wire Drawer and Manufacturer of Gold and Silver Thread, Plate, Laces, Cords and Braid. Army, Navy, and Territorial Accoutrement Manufacturer, Laceman, Embroiderer and Sword Cutler. T.A., "Simpson, Preston"; T.N., 67. London House: 58, Warwick Street, Regent Street, W.1. T.A., "Dactylus, Reg, London"; T.N., Regent 3612.

GOLDEN SYRUP MANUFACTURERS.
SUGAR PRODUCTS CO. (LIVERPOOL) LTD., 6-8, Wrexham Street, Liverpool.

GOVERNMENT CONTRACTORS.
Steel Barrel Co. Ltd. (The), Uxbridge, Middlesex.

GOWNS & ROBES.
Dredge (Eleanor) & Skinner (Wholesale only), 22, Margaret Street, London, W.1.

GRANITE MERCHANTS.
Aberdeen Polished Granite Works (Henry Hutcheon Ltd., Proprietors), Aberdeen.
Enderby & Stoney Stanton Granite Co. Ltd. Offices: Enderby, near Leicester. Granite Merchants and Quarry Owners.
WRIGHT J. & SONS, ROYAL GRANITE WORKS, JOHN STREET, ABERDEEN.

GREASE MANUFACTURERS.
SANDEMAN BROTHERS, Ruchill Oil Works, Glasgow.
Sterns Ltd., Royal London House, Finsbury Square, London, E.C.2.

GRINDING MACHINES.
Carter J. Harrison Ltd. (& Crushing), Engineering Works, Dunstable, England.

GRINDING MILLS.
Stratford Engineering & Grinding Mills, Ltd., 30, Sugar House Lane, Stratford, London, E.15. Drug, Spice, and General Grinders. T.N., Stratford 789.

GRINDSTONE MAKERS.
ARMITAGE GEORGE & SONS LTD. (and Scythestone), Robin Hood Quarries, near Wakefield. T.A., "Armitage Sons, Robin Hood."
Bowman William W., Moor Top, Ackworth, Pontefract.
Harrison James H., 18, Killowen Street, Low Fell, Gateshead-upon-Tyne.
Kell Richard & Co. (Mounted and Unmounted), Exchange Buildings, Queen Street, Newcastle-on-Tyne.

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TRADES AND PROFESSIONAL DIRECTORY—*continued.*

GROCERS (WHOLESALE).
WRIGHT & GREEN LTD., 7, 9 & 11, Dantzic Street, Shudehill, Manchester.
YEOMANS W. D., BROAD STREET, SHEFFIELD. T.N., 1465.

GUARANTEES: FIDELITY & INDEMNITY.
GUARANTEE AND SURETYSHIP ASSOCIATION LTD. (THE NATIONAL), 67, GEORGE STREET, EDINBURGH.
NATIONAL GUARANTEE AND SURETYSHIP ASSOCIATION LTD. (THE), Finsbury Pavement House, London, E.C.2.

GUM MERCHANTS.
Gough, Kidston & Co., 12, Bermondsey Square, London, S.E.1, and 43 to 45, Gt. Tower Street, E.C.3.
MURRAY O. & CO. LTD. (and Glue), 53, Gracechurch Street, London, E.C.

GUMMED PAPER TAPES.
Jones Samuel & Co., 7, Bridewell Place, London, E.C.4. Works: Camberwell, S.E.

GUMMED PAPER MANUFACTURERS.
Jones Samuel & Co., 7, Bridewell Place, London, E.C.4. Works: Camberwell, S.E.

GUMMED TICKET MANUFACTURERS.
Pearce Nathaniel & Co. Ltd., 7, 8 & 9, Silver Street, London, E.C.2.
Scott, Firth & Co., 10, New Union Street, London, E.C.2.

GUN COTTON PULPING MACHINERY.
BERTRAMS LTD., St. Katherine's Works, Sciennes, Edinburgh.

GUTTA PERCHA MANUFACTURERS.
Cort Arthur & Co., 303½, Camberwell Road, London, S.E.5.

HABERDASHERS.
Cox & Co., 99 & 101, New Oxford Street, London, W.C.1.

HABERDASHERS (WHOLESALE).
Olney, Amsden & Sons Ltd., 9, 10 & 11, Falcon Street, London, E.C.1, and 5, 6 & 7, Falcon Avenue, E.C.1.

HAIR FRAME AND FRIZETTE MFRS.
Parker & Co. (London) Ltd., 4 & 5, Bridgewater Square, London, E.C.1.

HAIR MANUFACTURERS (HUMAN).
Parker & Co. (London) Ltd., 4 & 5, Bridgewater Square, London, E.C.1.

HAIR MERCHANTS.
Carter F. H. & Co. Ltd., Wool, Cattle Hair, Goat Hair, Waste and Curled Hair Merchants, etc., Henry Street, Batley Carr, Batley. T.A., "Hair, Dewsbury"; T.N., Dewsbury 871.

HAIR MERCHANTS (HUMAN).
Parker & Co. (London) Ltd., 4 & 5, Bridgewater Square, London, E.C.1.

HAIR NETS.
Parker & Co. (London) Ltd., 4 & 5, Bridgewater Square, London, E.C.1.
WOOLLEY A. HERBERT & CO., Vals, Torchons, "ERL BRAND" Laces, "Nottingham Castle" Brand Laces, Silk and Cotton Laces, Veilings, "Odin" Hair Nets, etc., Castle Boulevard, Nottingham.

HAIRPIN MANUFACTURERS.
Critchley Brothers Ltd., Pin Mills, Brimscombe.
Jarrett & Rainsford Ltd., Kent Street, Birmingham.

HANDCART BUILDERS.
BRADFORD PATENT TRUCK AND TROLLEY CO., Woodhall Works, Bradford. Makers of Trucks to all designs and desires. London Office: 6, Broad Street, Place, E.C.2. T.N., 8297 London Wall.

HANDKERCHIEF MANUFACTURERS.
Dunkerley Joseph & Son Ltd., Manufacturers of Ladies' Neckwear, Silk Handkerchiefs, Mufflers, etc., Oxford Road Mill, Macclesfield. T.A., "Dunkerley."

HARDWARE MERCHANTS.
ARMSTRONG, STEVENS & SON LTD., WHITTALL STREET, BIRMINGHAM.

HARDWOOD MERCHANTS.
Foreign Hardwood Co. Ltd., 4, Lloyd's Avenue, London, E.C.3.
Keeping Richard Harry, 6, Fenchurch Buildings, London, E.C.3.
SLATER, BIRDS & CO., 43-45, Derby Road, Liverpool.

HARNESS MAKERS.
RAWLE & SON, 231 & 232, Blackfriars Road, London, S.E.1. Manufacturers of every description of Harness and Saddlery; Contractors to H.M. War Office and Colonial Governments. T.A., "Bellyband, Friars, London"; T.N.'s, 578 Hop and 4266 Central.

HAT MANUFACTURERS.
Burton Walter, 32, Dantzic Street, Manchester.
JAY VICTOR & CO., 34 & 36, Southwark Bridge Road, London, S.E.1.
Ladies' Showrooms: 12, Wood Street, London, E.C.2.

Makers of the "Jay" Hat in all materials for Ladies' Wear.

(Trade Mark Reg. No. 219457.)

HATTERS' FURRIERS.
Rought W., Brandon, Suffolk.
Taylor W. H., 94, Wellington Street, Stockport.

HATTERS' MATERIALS MFRS.
Ashworth William & Son, Manufacturers of Hatters' Trimmings, Galloons, Leathers, Linings, Satins, Puggarees, Furs, etc., for Home and Export, 4, Piccadilly, Manchester. Established 1875. T.A., "Trimmings, Manchester"; T.N., Central 2857.

HAULAGE GEARS.
Turner G. R. Ltd., Langley Mill, near Nottingham.

HAWSERS (STEEL WIRE).
Bullivant & Co. Ltd., Makers of Flexible Steel Wire Hawsers and Ropes, Running and Standing Rigging, Blocks, Pulleys, and all Appliances for Working Wire Ropes. Registered Offices: 72, Mark Lane, London, E.C.3 (T.A., "Bullivants, London"; T.N., 2108 Avenue). Manufactory: 38, West Ferry Road, Millwall, E.14 (T.N., 239 Eastern).

HEATING APPARATUS MFRS.
Premier Electric Heaters Ltd., 258, 259 & 260, Bradford Street, Birmingham.
STEVENSON A. & CO., Bonnington Welded Boiler Works, Newhaven Road, Leith, Edinburgh.

HEMP SPINNERS.
Gill Thomas & Sons, New York Mills and Nidd Valley Ropeworks, Summerbridge, via Harrogate. T.A., "Gills, Summerbridge."

HESSIAN MANUFACTURERS.
WALKER HARRY & SONS LTD., Caldrum Works, St. Salvador Street, and 2, Royal Exchange Place, Dundee.

HIGH-SPEED STEEL MANUFACTURERS
WALL G. P., General and Special High-Speed Steels for all purposes, Magneto Works, Penistone Road, Sheffield. T.A., "Magnetic, Sheffield"; T.N.'s, Central 2625 & 2632.

HINGE MANUFACTURERS.
Armstrong, Stevens & Son Ltd., Whittall Street, Birmingham.
Gold & Co., Love Lane, Birmingham.

HOIST & HOISTING MACHINERY MANUFACTURERS.
NORTH BRITISH LIFTING AND MOVING APPLIANCE CO. LTD. (THE), 77, Robertson Street, Glasgow. T.N., 7480.

HOLLOW WARE MANUFACTURERS.
BRADLEY & CO. LTD., Albion Works, Bilston.
SIDDONS JOSEPH & JESSE LTD., West Bromwich.

HOMES FOR ANIMALS.
Dogs' Home (The), (G. Guy S. Rowley, Secretary), 4, Battersea Park Road, London, S.W.8. Open free 9.30 to 5 daily; closed on Sundays except for enquiries.

HONEY & WAX MERCHANT.
TAYLOR E. H., Welwyn, Herts.

HOOK & EYE MAKERS.
Tayler D. F. & Co., 80, Wood Street, London, E.C., and Newhall Works, Birmingham.

HORSE & CATTLE REMEDIES.
HARVEY & CO. (DUBLIN) LTD. (Harvey's Aconite Powders, Embrocation, etc.), 49, Lower Gardiner Street, Dublin.

HORSE COLLAR MANUFACTURERS.
Stevens Henry James & Son, 121, New North Road, London, N.1.

HORSE SHOE & HORSE SHOE NAIL MANUFACTURERS.
British and Colonial Horse Shoe and Machine Co. Ltd., 51, Billiter Buildings, Billiter Street, London, E.C.3; and Globe Works, Walsall. T.N., Avenue 224; T.A., "Thermopile, London."
Capewell Horse Nail Co. Ltd. (Nails only), 124, Fenchurch Street, London, E.C.3.

HORTICULTURAL BUILDERS.
Pearce & Co., 644, Holloway Road, London, N.19.

HOSE FITTINGS (GARDEN).
Bodill, Parker & Co. Ltd., Albion Works, Great Hampton Row, Birmingham.

HOSIERY MACHINE MFRS.
SPIERS WILLIAM, Hosiery Machinist, "X L" WORKS, WALNUT STREET, LEICESTER. T.N., Central 3611 (Private Branch Exchange).

HOSIERY MANUFACTURERS.
BUSER & KEISER & CO., 7, Gutter Lane, London, E.C.2. Manufacturers of Swiss Ribbed Underwear.
Ellis F. & Co., Chancery Street, Leicester.
Faull John & Co., 11 & 12, Foster Lane, London, E.C.2.
Holeproof Hosiery Co., 10, Church Alley, Liverpool.
Manchester Hosiery Manufacturing Co. Ltd., Queen's Road, Hinckley.
Morton Thos. E., 245, High Holborn, London, W.C.1. "Cotton-Wool" Underwear.
Raven W. & Co. Ltd., Wheat Street, Leicester.
Salter A. G., 10, New Union Street, London, E.C.2.
SMITH'S HOSIERY MANUFACTURING CO. LTD., Progress Works, Wigan. T.A., "Hosiery, Wigan"; T.N., 463.
SOUTHWOLD HOMEKNIT HOSIERY CO. (A. J. Critten, Proprietor), **STATION ROAD, SOUTHWOLD, SUFFOLK.** T.A., "Homeknit, Southwold."
Stevenson & Co., Regent Factory, Newtownards. T.A., "Hosiery, Newtownards"; T.N., 10.
WOODING & TEASDALE, Church Gate, Leicester.

HOSIERY TRIMMINGS.
Jones & Co. (Partners: C. H. Jones & A. O. Jones), 19, Pembridge Place, Mount Street, Nottingham.

HOSPITALS.
ST. JOHN'S HOSPITAL FOR DISEASES OF THE SKIN (Incorporated), 49, Leicester Square, London, W.C.2. T.N., Gerrard 5580.

HOT WATER APPARATUS MFRS.
Keith (James) & Blackman Co. Ltd., 27, Farringdon Avenue, London, E.C.4. Works: Holloway Hall, Holloway Road, N.7.

HOTELS.
ARGYLE.
Duncan Robert, Royal Hotel, Tighnabruaich S.O. (First class). T.A., "Royal, Tighnabruaich"; T.N., 5, Tighnabruaich.
BEXHILL-ON-SEA.
Devonshire Hotel (Sewell Brothers).
BOURNEMOUTH.
SAVOY HOTEL. T.A., "SAVOY, BOURNEMOUTH"; T.N., 2150.
BUXTON.
SMILTER CHAS. J., CRESCENT HOTEL, THE CRESCENT, BUXTON.
DERBY.
ROYAL HOTEL, Corn Market, Derby. Ambrose Ottway Fuller, Proprietor.
DUBLIN.
JURY'S HOTEL (J. MAGUIRE, MANAGER), COLLEGE GREEN, DUBLIN.

HOTELS—*contd.*
EASTBOURNE.
Alexandra Hotel (W. E. Wood). T.A., "Alexandra, Eastbourne"; T.N., 132.
EDINBURGH.
NORTH BRITISH STATION HOTEL, PRINCES STREET, EDINBURGH. T.N., 8966 Central (Private Branch Exchange).
GLASGOW.
George Hotel, 235, Buchanan Street. T.A., "Nearest, Glasgow"; T.N., 3101 (3 lines) Douglas.
HAMPTON COURT.
Thames Hotel (Harry Tagg), East Molesey, Kingston-on-Thames.
IPSWICH.
GREAT WHITE HORSE HOTEL (J. Harrison), **TAVERN STREET, IPSWICH. T.A., "PICKWICK, IPSWICH"; T.N., 584.**
LLANGOLLEN.
Hand Hotel (James S. Shaw), Llangollen.
LONDON.
CHARING CROSS HOTEL & RESTAURANT (S.E.R.) (E. Neuschwander, Manager), Strand, London, W.C.2. T.A., "Banqueting"; T.N., Gerrard 3400. Offices (P. E. Fish, Secretary): 1, Charing Cross Chambers, Duke Street, Adelphi, W.C.2.
Dawson Place Mansions (West End Residential Hotels Ltd., Proprietors), Pembridge Square, London, W.2.
Gordon Thomas (London) Ltd., Hotel Proprietors, Shaftesbury Hotel, Great St. Andrew Street, Shaftesbury Avenue, W.C.2. T.A., "Unafraid, London"; T.N., 2831 Regent.
Great Eastern Hotel, Liverpool Street, London, E.C.2. T.A., "Eastbolt, Rail, London"; T.N., London Wall 4640.
Shaftesbury Hotel (Thomas Gordon (London) Ltd., Proprietors), Great St. Andrew Street, Shaftesbury Avenue, London, W.C.2. T.A., "Unafraid, London"; T.N., Regent 2831.
Thackeray Hotel, opposite the British Museum, Gt. Russell Street, W.C.1. Bedroom, Breakfast, and Attendance from 6/6 per night.
MARGATE.
QUEEN'S HIGHCLIFFE HOTEL. Unique situation in private grounds. T.A., **"OZONE, MARGATE."** 200 rooms. Leon Adutt, Managing Director. **CLIFTONVILLE, MARGATE.** T.N., 506 Margate.
OBAN.
McGregor Alexander, Great Western Hotel, Oban.
SHEFFIELD.
Grand Hotel, Sheffield (1909) Ltd., Leopold Street, Sheffield. 300 rooms. T.N., 4422 (12 lines); T.A., "Granotel, Sheffield." I. Kugi, Manager.
King's Head Hotel (Seligman & Mackay (Sheffield) Ltd.), Change Alley, Sheffield. T.A., "Nearest, Sheffield"; T.N., Central 3314. W. Haigh, Manager.

HOUSE AND ESTATE AGENTS.
ALDERSHOT.
White Thomas & Co. Ltd., Union Street and High Street, Aldershot. T.A., "Whites, Aldershot"; T.N.'s, 36 and 61.
DARLINGTON.
Lyall William, 19, Victoria Road, Darlington. T.N., 2194.
EXETER.
Rippon, Boswell & Co., 8, Queen Street, Exeter.
EXMOUTH.
Crews & Son, 4 & 6, Rolle Street, Exmouth.
LEAMINGTON SPA.
LOCKE & SON, 166, The Parade. Oldest Established Offices in the Borough.
LONDON.
CHURCH & CO., 159, VICTORIA STREET, LONDON, S.W.1. Speciality: Motor Businesses, Works, Factories.
Moore C. C. & T., 7, Leadenhall Street, London, E.C.3, and 33, Mile End Road, E.1. T.N., 335 Avenue.
MALVERN.
Lear & Son, F.A.I., Church Street. T.N., 160.
NEW FOREST.
Hewitt & Co., F.A.I., Estate Offices, Lymington, Hants.
OBAN.
Hosack & Sutherland, Royal Bank Buildings, Oban, N.B. Solicitors and Estate Agents. T.A., "Estates, Oban"; T.N., 48.
RICHMOND, SURREY.
PENNINGTONS LTD., Richmond, Surrey; and at Mortlake, Surrey.
TORQUAY.
Cox & Son, 8, Strand, Torquay.
Davy & Upham, F.A.I., 23, Fleet Street.

HUMIDIFIER MANUFACTURERS.
MATTHEWS & YATES LTD., Cyclone Works, Swinton, Manchester.

HYDRAULIC MACHINERY MFRS.
BERRY HENRY & CO. LTD., CROYDON WORKS, LEEDS.
FIELDING & PLATT LTD., GLOUCESTER, Sole Makers of Tweddell's System. Atlas Iron Works, Gloucester.

HYDRAULIC PRESS MFRS.
Fielding & Platt Ltd., Atlas Works, Gloucester.

HYDRAULIC PRESSING MACHINERY.
BERRY HENRY & CO. LTD., CROYDON WORKS, LEEDS.

HYDRAULIC RIVETTING MACHINE MANUFACTURERS.
BERRY H. & CO. LTD., Croydon Works, Leeds.

HYDRAULIC VALVES.
BERRY HENRY & CO. LTD., Croydon Works, Leeds.

HYDROPATHIC ESTABLISHMENT.
PITLOCHRY HYDRO HOTEL, PITLOCHRY, PERTHSHIRE.
SMEDLEY'S HYDROPATHIC ESTABLISHMENT (H. Challand, Managing Director). T.A., "Smedleys, Matlock"; T.N., 17 (2 lines).

ICE-MAKING MACHINERY MFRS.
PULSOMETER ENGINEERING COMPANY LTD. (THE), 11, Tothill Street, Westminster, London, S.W.1. **WORKS:** Reading.

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TRADES AND PROFESSIONAL DIRECTORY—*continued.*

IMPORTERS.

DUBUFFET, LEGRANGE & CO., Japanese and Chinese Importers, 18, Australian Avenue, Barbican, London, E.C.1. T.A., "Esbingion, London."

Swetliz, Adams & Co. (Brushes, Drugs, etc.) 1, 2, and 3, Gt. St. Thomas Apostle, London, E.C.

INCANDESCENT GAS LIGHT APPARATUS MANUFACTURERS.

WHOLESALE FITTINGS CO. LTD., 23, 25, & 27, Commercial Street, London, E.1; and 41, Shudehill, Manchester. Upright and Inverted Gas Burners and **MANTLES.**

INCANDESCENT LAMP MFRS.

Oil Lighting Ltd., 1, Kirby Street, Hatton Garden, London, E.C.1. Incandescent Oil Lamps and Mantles.

OSRAM-ROBERTSON LAMP WORKS, LTD., Brook Green, Hammersmith, London, W.6; and 31, Copthall Avenue, E.C.2.

INCANDESCENT GAS MANTLE MFRS.

Ramie Co. Ltd. (The), Bredbury, near Stockport.

WELSBACH LIGHT CO. LTD., Welsbach House, Gray's Inn Road, London, W.C.1.
T.N., North 2410 (4 lines).
T.A., "Welsbach, Kincross, London."
Factory: Broomhill Road, Wandsworth, S.W.18.
Birmingham: 50, Dudley Street.
Bristol: 22, Christmas Street.
Dublin: 197, Gt. Brunswick Street.
Hull: 52, Brook Street.
Manchester: 75, Spear Street.
Stoke-on-Trent: Glebe Buildings, Glebe Street.

INCOME TAX.

INCOME TAX REPAYMENT AGENCY (A. Chapman & Co.), 69, Victoria Street, Westminster, London, S.W.1. T.N., 578 Victoria.

INDIA-RUBBER BROKERS.

Hale & Son (and Balata), 10, Fenchurch Avenue, London, E.C.3.

INDIA-RUBBER FOOTWEAR MFRS.

Hood Rubber Co. Ltd., 141, Shoreditch, High Street, London, E.1.

INDIA-RUBBER GOODS MFRS.

ALTRINCHAM RUBBER COMPANY, Mossburn Buildings, Stamford New Road, Altrincham. Rubber and Leather Gloves for women and men munition workers; Acid, Oil, and Waterproof Mossburn Cloth Aprons, Oxy-Acetylene Welding High-pressure Tubings, Rubber Crutch Shoes, Artificial Limb Elastic Webbings, Doll Elastics, Rubber Hot Water Bottles, Air Cushions, Water and Air Beds, Rubber Corks, Finger Stalls, Matting, Door Mats, Waterproof Bed Sheetings, Rubber Wellingtons, Camera Cases, Bellows, Sanderson Studio Shutters, Shutter Releases, etc. Gloves tested for Electrical purposes up to 10,000 volts.

INDIA-RUBBER IMPORTERS AND DEALERS.

Hecht, Levis & Kahn, 21, Mincing Lane, London, E.C.3.

INDIA-RUBBER MACHINE BELTING.

COLE HENRY A. & CO. LTD., Coronet Works, Liverpool; Bandeaufort Road Works, Birkenhead.

INDIA-RUBBER MANUFACTURERS.

Binney & Son Ltd., 64, City Road, London, E.C.1.

Dexine Ltd., Abbey Lane, Stratford, London, E.15. T.N., 355 Stratford.

GRIMSTON TYRES LTD., The Camp, St. Albans.

Hellewell & Co., The Quadrant, Lime Street, and Hellewell's Buildings, Castle Street, Liverpool.

Ioco Proofing Co. Ltd., Netherton Works, Anniesland, Glasgow.

Isleworth Rubber Co. Ltd., Worple Road, Isleworth. T.A., "Rubber, Isleworth."

Kleinert (I. B.) Rubber Co. (New York) (R. E. Wright, European Manager), Manufacturers of Dress Shields, Bathing Caps, Baby Pants, Waterproof Sheetings, and other Rubber Goods. American Merchants: 62 & 63, Basinghall Street, London, E.C.2. T.A., "Stability, Ave, London"; T.N., 7469 London Wall.

SOUTH WALES BRATTICE CLOTH AND INDIA RUBBER CO. LTD., East Usk Works, Newport, Mon.

X.L. Rubber Co., Broadheath, Altrincham. "Eve" brand specialities, toy balloons, etc.

INDIA-RUBBER MERCHANTS.

Pierce H. V., representing H. Muehlstein & Co., New York, 124 to 127, Minories, London, E.1. T.N., Avenue 7298; T.A., "Mulhubbick, Ald, London."

INDIA-RUBBER PNEUMATIC TYRES.

PALMER TYRE LTD., 119, 121, & 123, Shaftesbury Avenue, W.C.2 (T.N., 1214 Gerrard (5 lines); T.A., "Tyricord, Westcent, London"); and 103, St. John Street, E.C.1 (T.A., "Inwheeling, Smith"; T.N.'s, 1485 & 1486 City).

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RICHFORD E. M. (The City Rubber Stamp Co.), Makers to H.M. Government, L.C.C., etc. Sole patentee and manufacturer of the "Dovetail" metal-bodied rubber type, the "Effective" and "Nigropadd" self-inking stamp pads, dating stamps in all languages, numerators. Sole maker and designer of the "Empire" dater. Richford's celebrated "Nota Bene" marking ink. The leading and largest stamp and type factory in the

United Kingdom. Awarded the only medal for rubber stamps at Inventions Exhibition, 1885. Headquarters for machines and complete plant for making stamps and all trade requisites. Chief Office and Works: 8 & 9, Snow Hill, E.C.1. Branches: 57 Cheapside, E.C.2; 13, Paternoster Row, E.C.4; 79, High Bridge, Newcastle-on-Tyne; and Rue Croix des Petits Champs, Paris. Established 1878. T.A., "Stamperies, Cent, London"; T.N., 5597 City.

SAVAGE HAROLD, Contractor to H.M. Stationery Office, L.C.C., etc. Patentee and Manufacturer of Rubber-Stamps, Rubber-faced Type, "The Century" Self-inking Pad, Endorsing and Marking Inks, Endorsing Presses, Dating Stamps, Machines and Materials for stamp-making, 96 & 98, Old Street, E.C.1. T.A., "Rubber, Finsquare, London"; T.N., 1798 Central.

H.S.L. TRADE MARK.

INDIA-RUBBER WASTE MERCHANTS.

Holdin Charles, 58, Thornhill Road, Barnsbury, London, N.1.

Woolf R. & Co. (Rubber) Ltd., 231, 270a, & 272, Mile End Road, London, E.1.

INDOOR GAMES MFRS.

ROBERTS BROS., Glevum Works, St. James's, Gloucester.

INDUSTRIAL DIAMOND MERCHANTS.

Joyce George Albert Co. Ltd., 26, Holborn Viaduct, London, E.C.1.

INFANTS' FOOD MANUFACTURERS.

Frame Food Co., Standen Road, Wandsworth, S.W.

NESTLE & ANGLO-SWISS CONDENSED MILK CO., 6 & 8, Eastcheap, E.C.3; Manufacturers of the famous "Nestlé's" and "Milo" Foods for Infants and Invalids; also Condensed Milks, sweetened and unsweetened.
T.A., "Nestanglo, Bilgate, London."
T.N.'s, 4360 London Wall (6 lines) and 3527 Central.

INJECTOR MANUFACTURERS.

Hall's Injectors, Palace Works, Stockport. London Depot: 99, Fenchurch Street, E.C.3.

INK MAKERS (WRITING).

Mabie, Todd & Co. Ltd., 79 & 80, High Holborn, London, W.C.1. T.N., 2872 Holborn (3 lines); T.A., "Goldquill, Westcent, London." Makers of the world-famed "Swan" Fountpen.

Webster T. & Co., Tariff Street, Vauxhall Road, Liverpool.

INSTITUTIONS.

ST. JOHN'S HOSPITAL FOR DISEASES OF THE SKIN. (Incorporated.) Founded A.D. 1863. George A. Arnaudin, Secretary and Superintendent. 49, Leicester Square, London, W.C.2. Out-patients treated daily from 2 to 3.30 p.m., and every night (except Saturday) from 6 to 7. T.N., Gerrard 5580.

INSULATED WIRE MANUFACTURERS.

MIDLAND ELECTRIC WIRE CO. LTD., Lutterworth. T.A., "Conductors, Lutterworth"; T.N., 8.

INSULATING MACHINERY MFRS.

Hyde J. B. & Co., Victoria Road, Hale, near Manchester. High-class Braiding and Insulating Machinery for Electric Wires and Cables, Rubber Hose, Boot and Shoe Laces, Plain and Fancy Braids, etc.

INSULATING MATERIAL MFRS.

ATTWATER & SONS, Hopwood Street Mill, Preston. Speciality: Canadian Amber, Mica, Leatheroid, Vulcanized Fibre, Insulating Papers and Cloths, Ebonite, etc.

Poth, Hille & Co. Ltd., 6, Lloyd's Avenue, London, E.C.3. Works: Stratford, E. Rubber Compound (Insulite), Ozokerit, Cable Wax, Paraffin Wax, Ceresine Wax.

INSURANCE.

BRITISH GENERAL INSURANCE CO. LTD. (THE) (Norman M. Walker, Managing Director), 66, Cheapside, London, E.C.2 (3rd Wednesday in the month).

Car and General Insurance Corporation Ltd., 83, Pall Mall, London, S.W.1.

Clergy Mutual Assurance Society, 2 & 3, The Sanctuary, Westminster, London, S.W.1.

DURANT A. C., F.C.I.B., 23, Bank Street, Bradford.

Edinburgh Life Assurance Co., 26, George Street, Edinburgh; and 3, Birchin Lane, London, E.C.3.

ESSEX & SUFFOLK EQUITABLE INSURANCE SOCIETY LTD. Established 1802. S. C. Turner, General Manager and Secretary. 56 to 62, New Broad Street, London, E.C.2.

GUARANTEE & SURETYSHIP ASSOCIATION LTD. (THE NATIONAL), 67, GEORGE STREET, EDINBURGH.

INSURANCE—*contd.*

London & Manchester Assurance Co. Limited. Chief Office: 50, Finsbury Square, E.C.2. Branch Offices: Bank Chambers, Seven Sisters Road, N.4; and 40 & 41, The Exchange, Southwark Street, S.E.1 (Wednesdays).

Marine & General Mutual Life Office, 14, Leadenhall Street, London, E.C.3.

Mutual Property Investment and Accident Co. Ltd., 133-136, High Holborn, London, W.C.1.

NATIONAL BENEFIT LIFE AND PROPERTY Assurance Company Limited. Established 1890. Head Office: National House, Newgate Street, London, E.C.1. Assets exceed £1,000,000. Managing Director: J. Francis, J.P., F.S.S.; Secretary: S. F. Gandell, B.A., F.C.I.S. Business: Life, Fire, Marine, Property Investment, Accident, Employers' Liability, Plate Glass, etc., etc.
Marine Underwriting Offices: 74, Cornhill, E.C.3.
Marine Underwriter: Maurice Diaz.

NATIONAL SPECTACLE & EYEGLASS LTD., 231, Regent Street, London, W.1.

NORTH BRITISH & MERCANTILE INSURANCE COMPANY.
CHIEF OFFICES:—
61, Threadneedle Street, London, E.C.2.
64, Princes Street, Edinburgh.
BRANCH OFFICES:—
7, Waterloo Place, Pall Mall, S.W.1.
12, Mincing Lane, E.C.3.
124, High Street, Shoreditch, E.1.
Aberdeen, Barnsley, Belfast, Birmingham, Bolton, Bradford, Bristol, Burnley, Cardiff, Carlisle, Colchester, Croydon, Devonport, Doncaster, Dublin, Dundee, Glasgow, Grimsby, Huddersfield, Hull, Leeds, Leicester, Liverpool, Manchester, Middlesbrough, Newcastle, Northampton, Norwich, Nottingham, Plymouth, Preston, Sheffield, Stoke, Stratford, Swansea.
COLONIAL & FOREIGN BRANCHES:—
Adelaide, Bombay, Brisbane, Buenos Ayres, Calcutta, Colombo, Johannesburg, Madras, Melbourne, Montreal, New York, Newfoundland, Perth, Shanghai, Sydney, Winnipeg.

Norwich Union Mutual Life Office, Norwich

PHŒNIX ASSURANCE COMPANY LTD., Phœnix House, King William Street, London, E.C.4; Trafalgar House, Waterloo Place, S.W.1; and 187, Fleet Street, E.C.4 (Wednesday at 1.45).

Pioneer Life Assurance Co. Ltd., 67, Dale Street, Liverpool.

Provident Accident & Guarantee Co. Ltd. (formerly known as The Provident Clerks' & General Guarantee & Accident Co. Ltd.), 61, Coleman Street, E.C.2.

REGAL FIRE & ACCIDENT CO. LTD. (Sir Francis William Lowe, Bart., M.P., Chairman; Arthur J. Bateman, General Manager), 79, Queen Street, London, E.C.4.

ROYAL EXCHANGE ASSURANCE CORPORATION.
HEAD OFFICE:—
Royal Exchange, London, E.C.3.
BRANCH OFFICES:—
1, Great Tower Street, E.C.3.
29 & 30, High Holborn, W.C.1.
53, The Broadway, Stratford, E.15.
Birmingham, Brighton, Bristol, Dublin, Dundee, Edinburgh, Glasgow, Hull, Leeds, Lincoln, Liverpool, Manchester, Newcastle, Nottingham, Plymouth, Sheffield, Southampton.
COLONIAL AND FOREIGN:—
Adelaide, Amsterdam, Auckland, Bulawayo, Buenos Aires, Cairo, Calcutta, Cape Town, Christchurch, Dunedin, Durban, Johannesburg, Launceston, Melbourne, Montreal, New York, Paris, Perth, Rhodesia, Sydney, Wellington.

Scottish-National Key Registry and Assurance Association Ltd., 4, York Buildings, Edinburgh, and 26, Wormwood Street, London, E.C.2.

Sea Insurance Co. Ltd., Exchange Buildings, Liverpool.

STANDARD LIFE, 83, King William Street, London, E.C.4; and 3, Pall Mall East, London, S.W.1. Secretary: C. E. Fox. T.A., "Influential, Cannon, London"; T.N., 622 Avenue.

Switzerland General, Leadenhall Buildings, London, E.C.3.

Union Assurance Society Ltd., 1 & 2, Royal Exchange Buildings, London, E.C.3.

UNITED LEGAL INDEMNITY INSURANCE SOCIETY LTD., 222-225, STRAND, LONDON, W.C.2. T.A., "Indemnatus, Estrand, London"; T.N.'s, Central 6334 & City 7334.

United Swiss Marine Insurance Companies, Leadenhall Buildings, London, E.C.

Universal Automobile Ltd., 11, Elizabeth Street, Belgravia, London, S.W.1 (Monday).

WESTMINSTER FIRE OFFICE (THE) (E. P. Scoones, Secretary), 27, King Street, Covent Garden, London, W.C.2 (Tuesday at 1). City Office: 82, Lombard Street, London, E.C.3.

WHITECROSS INSURANCE ASSOCIATION LTD. HEAD OFFICE: 5, MOORGATE STREET, LONDON, E.C.2. MOTOR CAR INSURANCE.

Yorkshire Insurance Company Ltd. (The), St. Helen's Square, York.

INSURANCE AGENTS.

McGregor, Gow & Holland Ltd., 4, Fenchurch Avenue, London, E.C.3.

SEDGWICK, COLLINS & CO. LIMITED, 7, Gracechurch Street; and at Lloyd's, London, E.C.3.

INSURANCE BROKERS.

Ahern Henry J., 9, Market Place, Oxford Circus, London, W.1.

ASHFIELD EDWD. JAMES, 76, New Bond Street, London, W.1.

Britten C. E. & Son (Incorporated Insurance Brokers), 2a, Trump Street, London, E.C.2.

BURTON ROWE & VINER LTD., 11, Queen Victoria Street, London, E.C.4; and Lloyd's. T.A., "Buyador"; T.N. (P.O.), 6369 Central.

DURANT A. C., F.C.I.B., 23, Bank Street, Bradford.

Fester, Fothergill & Hartung, 5, Laurence Pountney Hill, London, E.C.4; and Lloyd's, E.C.

Glanvill, Enthoven & Co. (Incorporated Insurance Brokers), 17, Gracechurch Street, London, E.C.3; and Lloyd's, E.C.

Harrison S. B. K., Reid & Co. Ltd., 40, Pall Mall, London, S.W.1.

Heath C. E. & Co. Ltd., 3 & 4, Royal Exchange Buildings, Cornhill, London, E.C.3.

Howard C. & Sons, 44 to 46, Leadenhall Street, London, E.C.3.

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TRADES AND PROFESSIONAL DIRECTORY—*continued.*

INSURANCE BROKERS—*contd.*

HOWE Alfred & Co., **INCORPORATED INSURANCE BROKERS, 1, CASTLE COURT, CORNHILL, LONDON, E.C.3; AND AT LLOYD'S. T.A., "HOWESONIA, LONDON"; T.N., 8477 BANK.**
Krutwig F. J., 85, Gracechurch Street, London, E.C.3. T.A., "Krutwig, London"; T.N., City 9146.
Nicholson Henry G. & Co., 3, Lombard Court, London, E.C.
Percival & Co. (A. Letton), 17, Queen Insurance Buildings, 10, Dale Street, Liverpool.
Powell Geo. & Co. (Incorporated), 10, Old Jewry Chambers, Bank, London, E.C.2.
ROWE, BURTON & VINER LTD. (see Burton Rowe & Viner Ltd.).
STEWART & ESPLEN LTD., Ship and Insurance Brokers, **20, YORK STREET, MANCHESTER.** T.A., "Simps, Manchester"; T.N., 8436 City.
Sugden, Turner & Co. Ltd., 21, Bridge Street, Bradford; and 37, Park Row, Leeds.
TIDSWELL ERNEST (M.A., F.F.I.), LIFE ASSURANCE CONSULTANT, 9, Glaslyn Road, London, N.8. T.N., Hornsey 1136.
Walford Leopold (London) Ltd., 29, Gt. St. Helen's, London, E.C.

INVALIDS' COUCH MAKERS.

Chorlton Isaac & Co., 43a, Rathbone Place, London, W.1.

INVALIDS' FOOD MANUFACTURERS.

NESTLÉ & ANGLO-SWISS CONDENSED MILK CO., 6 & 8, Eastcheap, London, E.C.3.
Manufacturers of the famous "Nestlé's" and "Milo" Foods for infants and invalids;
also Condensed Milks, Sweetened and Unsweetened.
T.A., "Nestanglo, Bilgate, London."
T.N.'s, London Wall 4360 (6 lines) and Central 3527.

INVESTMENT BANKERS.

BRITISH, FOREIGN AND COLONIAL CORPORATION LTD., 57, Bishopsgate, London, E.C.2.

IRISH LACE MANUFACTURERS.

HIBERNIAN LACE CO. (THE ORIGINAL), 147a Regent Street, London, W.1. T.N., 2478 Gerrard.

IRON CHAIN MAKERS.

Aston Chain and Hook Co. Ltd., Bromford Lane, Erdington, Birmingham (Agents: E. C. Brown & Co., 4, St. Mary Axe, London, E.C.3). Manufacturers of "Victor" and "Perfection" Weldless Steel Chains.
GREEN JOHN, Crown Works, Old Hill, Staffordshire.

IRON CHURCH & HOUSE BUILDERS.

DIXON ISAAC & CO., Windsor Iron Works, Liverpool.

IRON DRUM MANUFACTURERS.

Steel Barrel Co. Ltd. (The), Uxbridge, Middlesex.

IRON FENCING, GATES & RAILING.

Hill & Smith Ltd., Brierley Hill, Staffordshire. T.A., "Fencing, Brierley Hill"; T.N., 23, Brierley Hill. London Branch: 8, Victoria Street, Westminster, S.W.1.

IRON FORGINGS.

Armstrong, Stevens & Son Ltd., Whittall Street, Birmingham.

IRON HOUSE BUILDERS.

Cearns W. J., Successor to F. Smith & Co., Carpenters' Road, Stratford, London, E.15. Portable Houses of every description.

IRON MANUFACTURERS.

New Westbury Iron Co. Ltd., Westbury, Wilts.
North Lincolnshire Iron Co. Ltd., Scunthorpe, Lincolnshire.

IRONMASTERS.

BOLCKOW, VAUGHAN & CO. LTD., MIDDLESBROUGH. T.A., "BOLCKOWS, MIDDLESBROUGH"; T.N., 1101.
SHROPSHIRE IRON CO. LTD. (THE), HADLEY, NEAR WELLINGTON, SALOP.

IRON ORE MERCHANTS.

KINGHORN JOHN P. & CO., Iron Ore Importers, Iron Brokers, Pig Iron, Steel and Metal Merchants, Coal Merchants and Representatives, 90, Mitchell Street, Glasgow.

IRON ROOF MANUFACTURERS.

Baird William & Son, Anniesland, Glasgow.
CROSS & CROSS LIMITED (and Steel), Union Ironworks, Walsall. T.A., "Iron, Walsall."
DIXON ISAAC & CO., Iron and Steel Roof and House Builders, Windsor Iron Works, Gore Street, Stanhope Street, Liverpool, S.

IRON ROOFING & CONSTRUCTIONAL STEELWORK.

Hill & Smith Ltd., Brierley Hill, Staffordshire. T.A., "Fencing, Brierley Hill"; T.N., 23, Brierley Hill. London Branch: 8, Victoria Street, Westminster, S.W.1.

IRON & STEEL BRIDGE BUILDERS.

Baird William & Son, Anniesland, Glasgow.
CROSS & CROSS LTD., Constructional Engineers, Steel Roof and Bridge Builders, **UNION WORKS, WALSALL, STAFFS.** T.A., "Iron, Walsall."
MEASURES BROS. (1911) LTD., 105, SOUTHWARK STREET, LONDON, S.E. 1.

IRON & STEEL MANUFACTURERS.

Parkes E. & Co. Ltd., Atlas Works, West Bromwich.

IRON & STEEL MERCHANTS.

Barnet & Morton Ltd., Iron Merchants, Ironmongers, Engineers' Furnishers, Smiths and Iron and Tinplate Workers, 192-194, High Street, Kirkcaldy, Fifeshire. T.A., "Barnet"; T.N., 21 (2 lines).
Bolling & Lowe, 2, Laurence Pountney Hill, London, E.C. 4.
COOKSON BROTHERS, Stockport.
T.A., "Hematite, Stockport."
T.N.'s, 691 & 692 Stockport.
DUNLOP & RANKEN LTD., Iron and Steel Merchants, **WATER LANE, LEEDS.**
T.A., "SECTIONS, LEEDS"; T.N., CENTRAL 3703 (6 LINES).

IRON & STEEL MERCHANTS—*contd.*

JACKS WM. & CO., 19, St. Vincent Place, Glasgow (T.A., "Metal, Glasgow"); Bank Chambers, Zetland Road, Middlesbrough (T.A., "Jacks, Middlesbrough"); Grangemouth, Stirlingshire (T.A., "Jacks, Grangemouth"); 13, Rumford Street, Liverpool (T.A., "Cyclops, Liverpool"); 18, York Street, Sheffield (T.A., "Jacks, Sheffield"); 33, Pembroke Buildings, Swansea (T.A., "Cyclops, Swansea"); and 22, Billiter Street, London, E.C. 3 (T.A., "Irostelcom, Fen, London").
JAMES W. C. M., 46, Trinity Road, Birmingham; and at Exchange Buildings, Birmingham.
Jenks J. & H. M., Railway Street, Heath Town, Wolverhampton. T.A., "Maze, Wolverhampton"; T.N., 341.
KINGHORN JOHN P. & CO., 90, Mitchell Street, Glasgow.
Marsden Herbert J., Sycamore Street, Sheffield.
McSkimming John, 45, Hope Street, Glasgow. Steel and Iron Bars, Sections, Plates, Sheets, Steel Billets, Blooms, Slabs, Sheet Bars, Wire Rods, Rails, Railway Plant, Engineering Supplies, &c. Home and Export. T.A., "McSkimming, Glasgow"; T.N., Central 56.
ROBINSON HENRY J., EXCHANGE BUILDINGS, BIRMINGHAM.
SAMSON WM. & CO., 88, Gt. Clyde Street, Glasgow.
SKELTON H. J. & CO. LTD. (all kinds), Engineers and Contractors. Royal London House, Finsbury Square, London, E.C.2. T.A., "Hiskelton, Finsquare, London."
Stephen G. & Son, 29, Castle Street, Dundee.
Swan John E. & Co. (and Iron Ore), 142, Queen Street, Glasgow.
WALSH JOHN & CO. (BIRMINGHAM) LTD., Iron and Steel Merchants, Winchester House, Victoria Square, Birmingham.
Warden, F. H. Ltd., 29, Lionel Street, Birmingham.

IRON TANK MAKERS.

Steel Barrel Co. Ltd. (The), Uxbridge, Middlesex.

IRONFOUNDERS.

Bennett's Ironfoundry Co. Ltd., Green Lane, Stockport.
Chatwins Ltd., Market Foundry, Tipton, and 58, Upper Thames Street, London, E.C.4. Mantel Registers, Grates, Windows, etc.
Green A. T. & Sons Ltd., 3, Cross Lane, Eastcheap, London, E.C.3.
HARPER A. SONS & BEAN LTD., Engineers, Stampers and Ironfounders, Waddams Pool, Dudley.
Rodney Foundry Co. Ltd., 87 and 89, Larcom Street, Walworth, London, S.E.; and Deptford Green, S.E.
RUSTLESS IRON CO. (THE), Trico Works,

Keighley, Yorks.
T.A., "Rustless."
T.N., 80.

SIDDONS JOSEPH & JESSE LTD., West Bromwich.
STEEL NUT & JOSEPH HAMPTON LTD., 139, Cannon Street, London, E.C.4. Works: Wednesbury.
VONO CO., Duport Foundry, Tipton, Staffs.

IRONFOUNDERS (MALLEABLE).

STEEL NUT & JOSEPH HAMPTON LTD., 139 Cannon Street, London, E.C.4. Works: Wednesbury.

IRONMONGERS (WHOLESALE).

BARNET & MORTON LTD., Wholesale Ironmongers, Kirkcaldy.

IRONPLATE WORKER.

Myerson Frederick Thomas, Ironplate Worker. Specialities in Sheet Iron Work for Engineers. 213 and 215, St. John Street, Clerkenwell, London, E.C.1. Works: Sekforde Street, E.C.1. T.N., 6218 Central.

IVORY BROKERS.

Hale & Son, 10, Fenchurch Avenue, London, E.C.3.

JAM MAKERS (WHOLESALE).

Batger & Co., Brook Street and White Horse Street, Ratcliff, London, E.1; and 16, Eastcheap, London, E.C.3.

JAM & MARMALADE MFRS.

AUSTIN J. E. & CO. LTD., Jam, Marmalade and Bottled and Canned Fruits, St. James's Works, Kingston-on-Thames. T.A., "Austin."

JAPANESE MERCHANTS.

Schneider Theo. Vogel, 4, Lloyd's Avenue, London, E.C.

JEWELLERS.

TOYÉ & CO., Masonic Jewellers, 57, Theobald's Road, W.C. T.A. "Modifying, Holb, London"; T.N., 3820 Central.

JEWELLERS (WHO. & MNFRG.).

SCOTT ADOLPH, 24, 25, and 26, Great Hampton Street, Birmingham.

JEWELLERY AUCTIONEERS.

DEBENHAM, STORR & SONS, LTD., 26, King Street, Covent Garden, London, W.C.2. Public Sales in two large rooms daily of Plate and Jewels, Watches, Curiosities, Furniture, etc. Valuations for Probate or Division; also Valuers of all classes of Property. T.A., "Viewing, London"; T.N., 2399 Gerrard.

JOBMASTERS.

BRISTOL TRAMWAYS AND CARRIAGE CO. LTD. (Motor Cab and Carriage Proprietors). Office and Garage: Spa Buildings Road, Cheltenham.

JOINERS (MANUFACTURING).

JENNINGS C. & CO. LTD. (Home or Export), 536, Pennywell Road, Bristol.

JOINTING (HIGH-PRESSURE).

Cort Arthur & Co., 303½, Camberwell Road, London, S.E.5.

JUTE MANUFACTURERS.

SANDEMAN FRANK STEWART & SONS LTD. Registered Office: Manhattan Works, Dundee; and Stanley Cotton Mills, Stanley, Perthshire.
Makers of Hessians, Burlaps, Sackings, Tarpaulins, Baggings, Filter Cloths, Narrow Wrappings, Chair Canvas, Sacks of every description, Jute Slivers, Roves, Gaskins, Yarns, Twists, Twines, Ropes, Cords, Cotton Yarns, Listings, Loop Bandings, Girthings in all fibres, Webbings and Tapes of all descriptions; Conveyor and the Stanley Solid-woven Cotton Belting.
T.A.'s, "Sandeman, Dundee," and "Sandeman, Stanley, Perthshire."
T.N.'s, 1244, 1245, 1246, & 1247 Dundee; Private Branch Exchange, 1 Stanley.
Codes used: A B C (5th Edition) and Lieber's.

JUTE SPINNERS & MANUFACTURERS.

FERRIER (GRAHAM) & COMPANY, Jute Bags, Hessians, Clothiers' Black Paddings, Shoe Linings, etc., 14, Victoria Chambers, Dundee. T.A., "Looms, Dundee."
GOODBODY J. & L. F. LTD., JUTE SPINNERS AND MANUFACTURERS, CLARA, KING'S CO.

KEG & DRUM MAKERS.

ROBINSON F. & CO. LTD., Hull. T.A., "Shipment, Hull"; T.N., 5335.

KEG MAKERS (IRON).

Steel Barrel Co. Ltd. (The), Uxbridge, Middlesex.

KINDERGARTEN.

Cox & Co., 99, New Oxford Street, London, W.C.1.

KINDERGARTEN IMPORTERS.

Cox & Co., 99 & 101, New Oxford Street, London, W.C.1. Kindergarten, Needlework and Calisthenic Importers; Exporters and Manufacturers; Contractors to County Council Education Committees and Army Schools at home and abroad.

KNITTED GOODS MANUFACTURERS.

NECKWEAR LTD. Sports Coats, Scarves, Ladies' Knickers, and all kinds knitted wear, **GROSVENOR STREET MILL, MACCLESFIELD.**

KNITTING MACHINE MFRS.

Bennett J. O., Wellington Street, Leicester.
HARRISON PATENT KNITTING MACHINE CO. LTD., 89, Upper Brook Street, Manchester.

KNITTING PIN MANUFACTURERS (WOOD AND BONE).

Critchley Bros. Ltd., Pin Mills, Brimscombe.

LABEL MANUFACTURERS.

Gibbs Henry & Son, Makers of Parchment Labels in all sizes, 29, St. Bride Street, London, E.C.4. Works: Mitcham Common, Surrey; and 236, Long Lane, Bermondsey, S.E.1.
LONDON LABEL CO. LTD., Harley Works, Beckton Road, Plaistow, London, E.16. Ivorine Bone Metal; and Labels of every description.
RELIANCE ENGRAVING CO. (1904) LTD. Name Plates and Dials Chemically Engraved, Cast, Pressed, Printed, and Enamelled; also Ivory, Ivorine, Bone, and Glass; Makers of Press Tools, Cutters, and Dies. Kew Bridge Label Works, Waldeck Road, Chiswick, London, W.4. T.A., "Engravance"; T.N., Chiswick 1110.

LABEL (METAL) MANUFACTURERS.

Harris A. E. & Co., 95, Camden Street, Birmingham. Stamped Metal Labels for all Trades.

LABORATORY FURNISHERS.

Baird & Tatlock Ltd., 38, Portland Street, Manchester; and 164, Brownlow Hill, Liverpool.
Carling James & Son, Manufacturers of Metallurgical Laboratory Apparatus, etc., Grange Road and Gloucester Street, Middlesbrough.

LACE CURTAIN MANUFACTURERS.

BROWNE M. & CO. LTD., Station Street, Nottingham.

LACE MANUFACTURERS.

HITHERSAY JOHN & SON (& NET), 14, PORTLAND STREET, MANCHESTER.
IRISH LACE, Original Hibernian Lace Co. (Wholesale only), 147a, Regent Street, London, W.1.
WOOLLEY A. HERBERT & CO., Vals, Torchons, Silk Laces and Veilings, Fancy Novelties, "Erl" Brand Laces, "Nottingham Castle" Brand Laces, "Odin" Hair Nets, etc., Castle Boulevard, Nottingham.

LACE PAPER MANUFACTURERS.

CROSS & CO. LTD., Bigthan Works, Dunstable.

LACE THREAD MANUFACTURERS.

FRENCH, RUSSELL & CO., Taylor's Mecklenburg Linen Threads, Mansfield Street, Leicester.

LACQUER MANUFACTURERS.

Damard Lacquer Co. Ltd. (The), 82, Victoria Street, London, S.W.1; and 98, Bradford Street, Birmingham.
PALMER W. H. & CO. LTD., 82, Old Street, London, E.C.1. T.A., "Palmkermis, London." T.N.'s, 1635 London Wall and 10517 Central.
WATERS C. W. LTD., 72, Great Eastern Street, London, E.C.2.

LACQUERERS.

Sturtevant & Co. Ltd., 105 to 111, Euston Street, London, N.W.1.

LADIES' BLOUSE MANUFACTURERS.

Hamilton & Co., Maxwell Street, Belfast.

LADIES' NECKWEAR.

Dunkerley Joseph & Son, Ltd., Manufacturers of Ladies' Neckwear, Silk Handkerchiefs, Mufflers, etc., Oxford Road Mill, Macclesfield. T.A., "Dunkerley."

LADIES' OUTFITTERS.

Cox & Co., 99 & 101, New Oxford Street, London, W.C.1.

LADIES' UNDERCLOTHING MFRS.

GIBBON & DEMAINE, 102, HUNSLET LANE, LEEDS. T.N., Central 254.

LAMP & CANDLE SHADE MFRS.

Ellis, Simpson & Saunders, Silk, Beads, Linen, etc., St. Martin's Court, Ludgate Hill, London, E.C.4.
Gurney Sidney, 29, Kirby Street, London, E.C.1.

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TRADES AND PROFESSIONAL DIRECTORY—*continued.*

LAMP & LANTERN MFRS.

ACKROYD & BEST LTD., MORLEY, NEAR LEEDS, OIL, BENZINE, OR ACETYLENE LAMPS, ETC. T.A., "LAMPS, MORLEY"; T.N.'S, 86 & 104.

LATHE & TOOL MANUFACTURERS.

Drummond Bros., Ltd., Guildford, Surrey.

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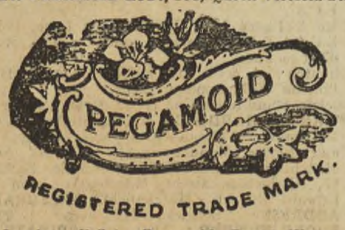

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Ironside, Son & Co., 40, Mincing Lane, London, E.C.3.

Khambata Jehangir, 4, Gt. Winchester Street, London, E.C.2.

Schneider Theo. Vogel, 4, Lloyd's Avenue, London, E.C.3.

SLATER, FORWARD & CO., LTD., Mark Lane Station Buildings, London, E.C.3. T.A., "Slajet, Fen, London"; T.N.'s, 2303 and 2304, Avenue.

Strathmann & Joachim, 20 and 21, Basinghall Street, London, E.C.

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Biggs B. & Co. Ltd., Blondin Works, Blondin Street, Bow, E. T.A., "Retsila, Bochurch, London"; T.N., East 181.

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McMillan J. & Bolton Ltd., 9, New Broad Street, London, E.C.2.

Martin J. R. & Co., 31, Budge Row, London, E.C.4.

Ofverberg Ewald & Co., 18, St. Swithin's Lane, London, E.C.

Ord S. W. & Co., 29, Gt. Pulteney Street, London, W.1.

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Ironmonger J. H. Ltd., 37, Eastcheap, London, E.C.3.

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Strathmann & Joachim, 20 & 21, Basinghall Street, London, E.C.

Strong & Co. (Oriental Importers), 12 & 13, Hamsell Street, E.C.1.

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Sandeman Frank Stewart & Sons Ltd., Jute Goods, Spinners, Manufacturers and Merchants, Sack and Bag Manufacturers. Registered Office: Manhattan Works, Dundee; also Stanley Cotton Mills, Stanley, Perthshire. T.A., "Sandeman, Dundee," and "Sandeman, Stanley, Perthshire"; T.N.'s, 1244-5-6-7 (Private Branch Exchange), and No. 1 Stanley.

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Pinnock Brothers, 30, Mark Lane, London, E.C.3; and 33, Old Corn Exchange.

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Sagor James, Coventry House, South Place, London, E.C.2.

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ELTON, LEVY & CO. On War Office and Admiralty Lists; Cash Buyers of Metal Scrap and Residues. **HEAD OFFICE: 11-13,** Creechurch Lane, Leadenhall Street, London, E.C.3. **WORKS:** Granville Park Works, Brettenham Road, Edmonton, N.18; and at 59-67, Old Hall Street, Liverpool. T.A., "Eppenleco, London," and "Eppenleco, Liverpool."

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Hurst M. & Co. Ltd., Chepstow Street South, Manchester. A B C (4th & 5th Editions), Bentley's, and Lieber's Codes. T.A., "Marthurst, Manchester"; T.N., Central 2324 (Private Branch Exchange).

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Davis & Soper Ltd. (and East Africa), 54, St. Mary Axe, London, E.C.3. T.A., "Reposnos, Led, London"; T.N., Avenue 1108 (2 lines).

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LAW, RUSSELL & CO. LTD., 63, Vicar Lane, Bradford.

MERCHANTS (WOOL).

Carter F. H. & Co. Ltd., Wool, Waste, Cattle and Goat Hair and Curled Hair Merchants, etc., Henry Street, Batley Carr, Batley. T.A., "Hair, Dewsbury"; T.N., 871 Dewsbury.

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Osram-Robertson Lamp Works Ltd. (Leslie Dummere, Secretary), Electric Light Lamp Makers, Brook Green, Hammersmith, London, W.6. T.A., "Osram, Hammer, London"; T.N.'s, Hammersmith 1500 & 1501; and 31 Copthall Avenue, London, E.C.2.

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Metal Information Bureau Ltd. (The), 7, East India Avenue, London, E.C.3.

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COCHRANE, CURRIE & CO., 68, Elcho Street, Glasgow.

COOKSON BROTHERS, Stockport. T.A., "Hematite, Stockport." T.N.'s, 691 & 692 Stockport.

COOPER WALTER & HENRY, Buyers of Iron and Metal Scrap, in large or small quantities for cash, 176, Brady Street, Whitechapel, London, E.1; and 104 & 107, Railway Arches, London Street, Bethnal Green, London, E.

Eastern Export Co. Ltd., 5, Lloyd's Avenue, London, E.C.3. British and American Steel and Iron.

ELTON, LEVY & CO. On War Office and Admiralty Lists; Cash Buyers of Metal Scrap and Residues. **HEAD OFFICE: 11-13,** Creechurch Lane, Leadenhall Street, London, E.C.3. **WORKS:** Granville Park Works, Brettenham Road, Edmonton, N.18; and at 59-67, Old Hall Street, Liverpool. T.A., "Eppenleco, London," and "Eppenleco, Liverpool."

Holdin Charles, 58, Thornhill Road, London, N.1.

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QUIRK, BARTON & BURNS (ST. HELENS) LTD., SMELTING WORKS, ST. HELENS. T.A., "Quirk"; T.N., 5.

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Forster Brown & Rees, 15, Victoria Street, Westminster, London, S.W.1. T.A., "Permian, Vic, London."

Ironside, Son & Co., 40, Mincing Lane, London, E.C.3.

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Holman Bros. Ltd., Broad Street House, London, E.C.2. Pumping, Hoisting, Air Compressing, Rock Drilling, Crushing and Dressing Plant. Steel Castings. T.A., "Airdrill"; T.N., 9270, London Wall.

Ironside, Son & Co., 40, Mincing Lane, London, E.C.3. New Century Motor Locomotive and Rock Drills.

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CRABTREE THOMAS, 38, Nelson Street, Bradford.

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Barker & Sons, 88, Richmond Road, London, S.W.5.
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CLEVELAND CAR CO. LTD., Motor Car Fittings and Accessories Manufacturers, Grange Road, Darlington. T.A., "Automobile, Darlington"; T.N., 2720.
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Etienne & Cie, 61, Gt. Eastern Street, London, E.C.2.
Motor Car Coppersmithing & Appliances Co. Ltd., Garden Row, Fulham Road, London, S.W.
Parsons Non-Skid Co. Ltd., 23, Store Street, Tottenham Court Road, London, W.1.
Rotherham & Sons Ltd., Coventry. London Office: 1, Holborn Circus, E.C.1. Established 1750. Brass Taps, Lubricators, Grease Cups, Gauges and Brass Motor Parts.
SANKEY JOSEPH & SONS, LTD. (Bodies, Wings, Panels, and Steel Wheels), Hadley Castle Works, Wellington, Shropshire.
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MOTOR CAB & CARRIAGE PROPRIETORS.
BRISTOL TRAMWAYS & CARRIAGE CO. LTD., Carriage Department. Manager's Office, Tramways Centre. T.N., 335 (Private Exchange connecting all Depots); T.A., "Cab, Bristol." Depots: Broadmead; Brunswick Square; 77, Old Market Street; Joint Station; Tramways Centre; Royal Hotel, College Green; Grand Hotel, Broad Street; Queen's Hotel, Queen's Avenue and Victoria Mews, Clifton Place, Clifton; Sneyd Park, Bristol; and at Avonmouth, Bath, Cheltenham, Gloucester and Weston-super-Mare.

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MOTOR CAR BUILDERS.
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British Mercédès Motor Co. Ltd. "Mercédès" and Commercial Motor Vehicles. Head Office and Works: 132-135, Long Acre, London, W.C.2. T.A., "Cybritimer, Rand, London"; T.N.'s, Gerrard 8910, 8911, and Regent 233. Mercédès Showrooms: 15 & 132, Long Acre, W.C.2. Repair Department, Stores and Offices: 132-135, Long Acre, London, W.C.2.
BUICK CARS AND BEDFORD BUICK CARS (General Motors [Europe] Ltd.), 135 and 136, Long Acre, London, W.C.2. T.A., "Buickgen, London"; T.N., 9626 Gerrard.
Commercial Cars Ltd., Luton. T.A., "Komerkars, Luton"; T.N., 192 Luton. London Depot and Garage: 79A, Parkhurst Road, Holloway, N.7. T.A., "Komerkars, Holway, London"; T.N., North 1492. 26, Bridge Street, Manchester; T.A., "Komerkars, Manchester; T.N., Central 3757. "Commer Cars" for all trades.
CROSSLEY MOTORS LTD., GORTON, MANCHESTER. T.A., "Motors, Gorton"; T.N., 4611.
General Motors (Europe) Ltd., 135 and 136, Long Acre, London, W.C.2. T.A., "Buickgen, London"; T.N., 9626 Gerrard.
Lacre Motor Car Co. Ltd. (The), Mayfield Station Buildings, Manchester. Works: Letchworth, Herts.
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Singer & Co. Ltd., 17, Holborn Viaduct, London, E.C.1.
SOCIÉTÉ DES AUTOMOBILES BRASIER, 77-78, High Street, Marylebone, London, W.1.
SWIFT MOTOR CO. LTD. (THE), Specialists in Light Cars and Touring Cars, Coventry, England.
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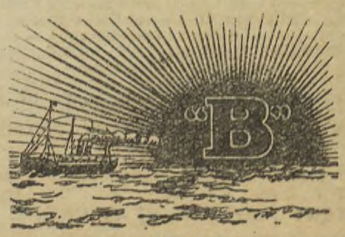

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Caldwell & Co. (Papermakers) Ltd., Paper Mills, Inverkeithing, Fife, Scotland.

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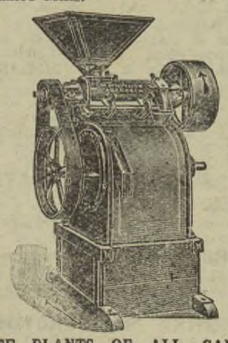

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Farrar & Young Ltd., Elder Road, Bramley, Leeds.

TANNING EXTRACT MFRS.
HUMPHREYS, PERCIVAL ELLIS & CO., Tanning Extract Importers, 90, Tooley Street, London, S.E.1. T.A., "Quebracho, Tooley, London"; T.N., 5277 Hop (2 lines).

TAR & ASPHALTE BOILER MAKERS.
Phœnix Engineering Co. Ltd., Phœnix Works, Chard.

TAR DISTILLERS.
Cardiff Gas Light and Coke Co., Bute Terrace, Cardiff.
South Metropolitan Gas Co., 709, Old Kent Road, London, S.E.15. T.A., "Metrogas, Peck, London"; T.N., 2000 New Cross.

TAR MANUFACTURERS.
Team By-Product Coke Co. Ltd., Dunston-on-Tyne.

TAR SPRAYING & SPREADING MACHINES.
Phœnix Engineering Co. Ltd., Phœnix Works, Chard, Somerset.

TARPAULIN MANUFACTURERS.
PARNALL E. & CO., West Street, Bedminster, Bristol.
Taylor G. C. & Son, Jamaica Street, Dundee.
Waterproofing Co. Ltd. (The), Barrhead, Glasgow. (*See* entry under Waterproof Covers.)

TEA DEALERS (WHOLESALE).
Oriental Tea Agency Ltd. (The), 3, Mincing Lane, London, E.C.

TEA GROWERS' TOOLS AND STORES.
Elwell Edward Ltd., Wednesbury, Staffs. London Agents: F. J. Tucker & Co., 65, Fenchurch Street, E.C.3.

TEA-LEAD MANUFACTURERS.
QUIRK, BARTON & BURNS (ST. HELENS) LIMITED, St. Helens, Lancashire. T.A., "Quirk, St. Helens."

TEA MERCHANTS.
Ceylon, India & China Tea Association (E. J. Millichap, F.C.I.S., Secretary), 19 & 20, Cousin Lane, Upper Thames Street, London, E.C.4.
Cox, Ritchie & Co. Ltd., 21, Mincing Lane, London, E.C.3.

TEAK MERCHANTS.
KEEPING RICHARD HARRY (Import & Export), 6, Fenchurch Buildings, London, E.C.3. T.A., "Teakwood, Fen, London." T.N., City 4043.

TELEGRAPH APPARATUS.
SIEMENS BROTHERS & CO. LTD., Woolwich, London, S.E.18.

TELEGRAPH COMPANIES.
Marconi International Marine Communication Co. Ltd., Marconi House, Strand, London, W.C.2. T.A., "Thulium, Cable, London."
Marconi's Wireless Telegraph Co. Ltd., Marconi House, Strand, London, W.C.2. T.A., "Expanse, Cable, London."
Reuters Limited (S. Carey Clements, Manager and Secretary), 24, Old Jewry, London, E.C. Offices open day and night.

TELEGRAPH TOOL MFRS.
PLUMPTON GEORGE LIMITED, Albion Works Leicester Street, Warrington.

TELEGRAPH WIRE MFRS.
BOLTON THOMAS & SONS LTD. Regd. Office: Mersey Copper Works, Widnes; also Oakamoor and Froghall Mills, North Staffordshire; Sutton Rolling Mills, St. Helens. London Office: 57, Bishopsgate, E.C.2.
SHROPSHIRE IRON CO. LTD. (THE), Hadley, near Wellington, Salop.

TELEPHONE APPARATUS.
SIEMENS BROTHERS & CO. LTD., Woolwich, London, S.E.18.

TELESCOPE MAKERS.
Barker Francis & Son Ltd., Sundial House, 12, Clerkenwell Road, London, E.C.1.

TENT AND MARQUEE MFRS.
BLACK THOS. & CO., Palmerston Buildings, Brymner Street, Greenock.
Crompton & Tompson Ltd., 34-8, Denmark Street, London, E.1.

TERRA-COTTA MANUFACTURERS.
HATHERN STATION BRICK AND TERRA-COTTA CO. LTD., Terra-Cotta Manufacturers, **LOUGHBOROUGH.**

TESTING HOUSE (PUBLIC).
Moore W. & E. Ltd. Chains, Blocks, and all kinds of Lifting Gear tested on the premises to conform with the new Statutory Rules. 25, Poplar High Street, London, E.14.

TESTING MACHINE MAKERS.
DENISON SAML. & SON LTD. (WIRE, CAST-IRON, STEEL AND WIRE ROPE), LEEDS. T.A., "WEIGH, LEEDS."

TEXTILE MACHINERY MFRS.
DODD SAMUEL & SONS LTD., Lyon Works, Oldham.

TEXTILE MANUFACTURERS.
Whytlaw R. A. Son & Co. Ltd., 40, Buchanan Street, Glasgow.

THEATRE AND CONCERT TICKET OFFICES.
Chappell & Co. Ltd., 50, New Bond Street, London, W.1. T.A., "Symphony, Wesdo, London"; T.N., Gerrard 1292.
Hays Alfred, 80, Cornhill, London, E.C.3 (T.N., 3300 Avenue); and 26, Old Bond Street, W.1 (T.N., 3400 Regent).
Webster & Waddington Ltd., 304, Regent Street, London, W.1. T.A., "Webswadian, London"; T.N., 6844 Gerrard (5 lines).

THEATRICAL MANAGERS.
ELLISTON J. F., Theatrical Manager, Theatre Royal, Bolton.

THEATRICAL REQUISITES.
Goldston Will Ltd., 14, Green Street, Leicester Square, London, W.C.2. Entertainment, Theatrical, and Magical Supplies.

THERMOMETER MANUFACTURERS.
WAGNER BROS., Chester Street, Hulme, Manchester. T.N., 8293 City.

THREAD MANUFACTURERS.
British Thread Co., Clyde Street, Leicester.
REVERE RUBBER CO. (India Rubber), Woodbridge Road, Melton Road, Leicester. T.A., "Rufus, Leicester"; T.N., Central 2166.
Walker Thread Co. Ltd., Oxford Mills, Leicester. Sewing Cotton and Thread Manufacturers; Mending Cards, Skeins, Balls, etc.; Linen and Silk finish Threads (T.N., 107, Leicester Central; T.A., "Tubes, Leicester"). Agent: A. P. Davies, 55, Jewin Street, London, E.C.1. T.N., 8504 Central.

THREE-PLYWOOD MANUFACTURERS.
General Seating Co. Ltd., 13, City Road, London, E.C.1.

TIMBER BROKERS.
LEARY C. & CO., TIMBER BROKERS, 4, Lombard Court, London, E.C.3.

TIMBER MERCHANTS.
FODEN WILLIAM LTD., 8, Fenchurch Buildings, Fenchurch Street, London, E.C.3. T.A., "Onessedom, Fen, London"; T.N., Avenue 6781.
Fox, Eliott & Co. Ltd., Gt. Western Docks, Plymouth. T.A., "Baltic, Plymouth"; T.N., 1217.
GRAY JONATHAN & CO., 155, Rimrose Road, Bootle, Liverpool.
GRIMES JOHN, East Bute Timber Yard, Cardiff.
HOLLIS BROS. & CO. LTD., JAMESON CHAMBERS, HULL.
JENNINGS C. & CO. LTD. (and Plywood Merchants), 536, Pennywell Road, Bristol.
KEEPING RICHARD HARRY (Import and Export), 6, Fenchurch Buildings, London, E.C.3. T.A., "Teakwood, Fen, London"; T.N., 4043 City.
KINGHORN JOHN P. & CO., 90, Mitchell Street, Glasgow.
Longleys, Worsbro' Dale, near Barnsley. T.A., "Longley, Worsbro' Dale." T.N., Barnsley 114.
Price & Williams, Builth Wells, Breconshire.

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TRADES AND PROFESSIONAL DIRECTORY—*continued.*

TIMBER MERCHANTS—*contd.*

SLATER, BIRDS & CO., Timber Merchants and Importers. Offices: 43 & 45, Derby Road, Liverpool, N. **T.A., "SLATER BIRDS LIVERPOOL"; T.N., 1205 BOOTLE (5 LINES).** Also at Lloyds Bank Chambers, Collingwood Street, Newcastle-on-Tyne. **T.A., "TEAK, NEWCASTLE-ON-TYNE"; T.N., 483 CENTRAL.**

Stenning John & Son Ltd., 11 & 12, Clement's Lane, London, E.C.

WESTON F. LTD., 49a, College Place, Chelsea, London, S.W.; and Manresa Road, Chelsea, S.W.

WICKHAM & NORRIS LTD., Wapping Dock, Bristol. T.N.'s, 3644 & 3645; T.A., "Wickham, Bristol."

TIME & DATE STAMP MAKERS.

Warwick's Time Stamp Co., 134, Highbury Hill, London, N.5.

TIN BOX MANUFACTURERS.

LIVERPOOL TIN CANISTER CO. LTD., Breeze Lane Works, Walton, Liverpool. Decorated and Plain Tins. Speciality: Liquid Metal Polish Tins, Motor Oil Cans.

TIN MANUFACTURERS.

Grey & Marten Ltd. (in Sheet, Wire, etc.), City Lead Works, Southwark Bridge, London, S.E.1; and 54, Park Street, S.E.1.

TIN PRINTERS.

ROBINSON F. & CO. LTD., HULL. T.A., "Shipment, Hull"; T.N., 5335.

TINFOIL MANUFACTURERS.

SLATER (HENRY & LEIGH) LTD., 15, Queen Street, London, E.C. Head Office: Harter Street, Manchester. Mills: Bollington, Macclesfield.

TINPLATE MANUFACTURERS.

BRYN WORKS LTD., Pontardawe, Glam.

FFRWDWYLLT TINPLATE CO. LTD., TINPLATE MANUFACTURERS, Port Talbot.

Gilbertson W. & Co. Ltd., Pontardawe, Glamorgan; Siemens Steel, Tool Steel, Tin, Terne and Black Plates, Galvanized, Plain, and Corrugated Sheets and Alloy Steels.

Tregoning John S. & Co. Ltd., Llanelly; Siemens Tinplates and Black Plates.

TINPLATE MERCHANTS.

Hatton Chas. & Co. (and Metal Merchants), 107, Upper Thames Street, London, E.C.4.

LLOYD E. & CO., 85, Gracechurch Street, London, E.C.3.

Sayer Henry J., 26, Summer Row, Birmingham.

TINPLATE WORKERS.

HOME YEAST CO. LTD., 47, St. Paul's Street, Leeds. Works: Hanover Lane.

TIP WAGON MANUFACTURERS.

WHITE R. & SONS, WIDNES, LANCS.

TOBACCO MANUFACTURERS.

TOBACCO

Morris B. & Sons Ltd., Importers and Manufacturers of Tobacco, Cigars and Cigarettes, 21-29, Mansell Street, London, E.1; and Halfmoon Passage, Whitechapel, E.1. T.A., "Symbol"; T.N., 4533 Avenue.

TOBACCO MANUFACTURERS AND MERCHANTS.

Fairweather & Sons, 108, Seagate, Dundee.

TOOL MAKERS.

Ironside, Son & Co., 40, Mincing Lane, London, E.C.3. Manufacturers of Wire Strainers and Cutters.

NICHOLSON & WEST LTD. (and Merchants), 14, Northgate, Halifax. T.A., "Tools, Halifax"; T.N., 1526 (2 lines).

PLUMPTON GEORGE LTD., Manufacturers of all kinds of Telegraphic and Electrical Tools, including Pliers, Telegraph Vices, Draw Tongs, etc., Albion Works, Leicester Street, Warrington. T.A., "Tools"; T.N., 572. Est. 1860. Illustrated catalogue on application.

RUSCOE JOHN & CO. LTD., Albion Works, Henry Street, Hyde (also Gas and Water Engineers). T.A., "Ruscoe."

Thornhill, Bednal & Co., Crispin Works, Sheffield.

Wynn, Timmins & Co. Ltd., Century Works, Commercial Street, Birmingham.

TOOL STEEL MANUFACTURERS.

Sheffield Climax Steel Co. Ltd., Arundel Street, Sheffield.

Steel Nut & Joseph Hampton Ltd., 139, Cannon Street, London, E.C.4. Works: Wednesbury.

WALL G. P., MAGNETO WORKS, PENISTONE ROAD, SHEFFIELD. MANUFACTURERS OF ALL DESCRIPTIONS OF HIGH GRADES OF STEEL, INCLUDING TOOL STEELS, HIGH-SPEED STEELS, SPECIAL ALLOY STEELS, SWEDISH IRON FOR ELECTRICAL PURPOSES, BRIGHT COLD ROLLED STEEL STRIPS, HARDENED AND TEMPERED CLOCK SPRING STEELS, SILVER STEELS, &c. T.A., "MAGNETIC, SHEFFIELD"; T.N.'s, CENTRAL 2625 & 2632.

TOP, YARNS, ETC., MAKER.

HILL JOHN W., 48, VICAR LANE, BRADFORD.

TORPEDO BOAT BUILDERS.

White J. Samuel & Co. Ltd., East Cowes, Isle of Wight. Speciality: Torpedo Vessels up to 36 knots. T.A., "White, East Cowes"; T.N., 3.

TOWEL AND DUSTER LENDERS.

INITIAL TOWEL SUPPLY CO. The Towels we supply have customer's name woven in them. The sanitary service for particular people. 298 and 300, Goswell Road, London, E.C.1. T.N.'s, 6983 and 6984 City.

TOWEL MANUFACTURERS.

AINSCOW JOHN & CO. LTD., Beehive Mills, Lostock, near Bolton.

AINSCOW JOHN & CO. LTD., 34, Charlotte Street, **MANCHESTER.**

Seddon J. & R. Ltd., 41, George Street, Manchester; and Park Mills, Radcliffe. Agents: J. Kendall, 20, Cheapside, London, E.C.2. Glasgow: 1, Princes Square, Buchanan Street.

TOY DEALERS (WHOLESALE).

FAUDELS LTD. (in which is incorporated Silber and Fleming, John Wheeler, Leaver & Breeze, Dobbs, Kidd & Co. Ltd., and Ball, Beavon & Co. Ltd.), Toys, Fancy, Japanese and Oriental goods of every description, 36, 37, 38, 39 & 40, Newgate Street, London, E.C.1; 3, 4 & 5, Queen's Head Passage, Newgate Street, E.C.1; and 8, Upper Russell Street, Bermondsey, S.E.1 (See our entry under "Fancy Goods Manufacturers.")

TOY MANUFACTURERS.

Gray & Nicholls Ltd., 17-27, St. Anne Street, Liverpool.

Jackson Henry & Co., Manufacturers of all kinds of well-made British Wood Toys and other Articles, 9, Long Lane, Aldersgate Street, London, E.C.1. T.A., "Flavalaco, Barb, London"; T.N., 452 City.

Owen A. G., 41, Cheapside, London, E.C.2.

Roberts Bros., Gloucester. Indoor Games, Picture Cubes, etc. Showroom: 7, Butler Street, London, E.C. T.N., London Wall 6867.

Wiles H. Ltd., Toys, Fancy Goods and Sports Dealers, 124, Market Street, Manchester. T.A., "Models, Manchester"; T.N., 1480 City.

TRADE MARK REGISTRATION AGENTS.

Barker Reginald W., 56, Ludgate Hill, London, E.C.4. T.A., "Fabrique, Cent, London"; T.N., 1882 Central.

GOOLD LEWIS WM., 5, CORPORATION STREET, BIRMINGHAM. TRADE MARKS ALL OVER THE WORLD. TELEPHONE, CENTRAL 2700; TELEGRAMS, "DIPLOMACY."

O'Donnell John Patrick, Consulting Engineer and Chartered Patent Agent, 14, New Burlington Street, London, W.1. T.A., "O'Donnell, London"; T.N., 3118 Gerrard.

TRADE PROTECTION SOCIETIES.

Federation of Grocers' Associations of the United Kingdom (Arthur J. Giles, Sec.), 49 and 51, Eastcheap, London, E.C.3. T.A., "Adversity-Bilgate, London."

Metropolitan Grocers', Provision Dealers' and Oilmen's Association (Arthur J. Giles, Secretary), 49 and 51, Eastcheap, London, E.C.3. T.A., "Adversity-Bilgate, London."

TRANSFER MANUFACTURERS.

ILIFFE & SONS LTD., 20, Tudor Street, London, E.C.4. Works, Coventry. Specialists in Transfers for all purposes; also Transfers for Glass. T.A., "Cyclist, Fleet, London"; T.N., 2848 City (5 lines).

TRANSPARENCY MAKERS.

Strain Wm. & Sons Ltd., Gt. Victoria Street, Belfast.

TRIMMINGS MANUFACTURERS.

DIX BROTHERS, UPHOLSTERERS' FRINGE AND TRIMMING MANUFACTURERS, 21, 22 & 23, WILLIAMSON SQUARE, W. LIVERPOOL. Factory: 17, Cropper Street, W. T.A., "Upholstery, Liverpool"; T.N.'s, 3146 & 3147 Royal.

Hirsch R. (Isidor Keizer), Shoe Trimmings, 3, Finsbury Square, London, E.C.2.

JERRARD, DARBY & CLEGG LTD., Trimming Manufacturers, Haberdashers and Furriers, 124a, Wood Street, London, E.C.2.

TRIPE DRESSER.

HENSON J. L., Tripe Dresser, 97, Charterhouse Street, London, E.C.1.

TROUSERS PRESS MAKERS.

EVERITT PRESS MANUFACTURING CO. (THE), 11-19, LEVER STREET, GOSWELL ROAD, LONDON, E.C.1.

TRUCK MAKERS.

BRADFORD PATENT TRUCK AND TROLLEY CO., Woodhall Works, Bradford. Makers of Trucks to all designs and desires. London Office: 6, Broad Street Place, E.C.2. T.N., 8297 London Wall.

CHESHIRE, POOLEY & CO., 25, BATH STREET, LIVERPOOL; & TRUCK WORKS, HUSBANDS-BOSWORTH, RUGBY.

TRUNK CLOTH MANUFACTURERS.

Franklin, Iddins & Co. Ltd., 22, Australian Avenue, London, E.C.1.

TRUNK & PORTMANTEAU MANUFRS.

ANGLO-AMERICAN TRUNK ASSOCIATION, 52, Strand, London, W.C.2 (opposite Charing Cross Hospital); and 112, Southampton Row, W.C.1 (next door to Post Office). Wholesale and Retail; Second-hand Trunks and Suit Cases always in stock.

Franklin, Iddins & Co. Ltd., 22, Australian Avenue, London, E.C.1.

Shattock, Hunter & Co. Ltd., Bristol.

TUBE (BRASS & COPPER) MFRS.

BOLTON THOMAS & SONS LTD., Widnes.

TUBE MACHINERY MANUFACTURERS.

Fielding and Platt Ltd. (Solid Drawn), Gloucester.

TUBE MAKERS.

Earle, Bourne & Co. Ltd., Birmingham Tube and Rolling Mills, Heath Street South, Birmingham. Brass Cased, Iron, Brass, Copper and other Tubes.

Metallic Seamless Tube Co. Ltd., Wiggin Street, Birmingham. Manufacturers of Seamless Steel Tubes for Cycles, Boilers, etc. Gas Cylinders, Boiler Ferrules, etc.; also Steel Conduits and Fittings. T.A., "Flask, Birmingham"; T.N.'s, 1168 and 1169 Central.

SCOTTISH TUBE CO. LTD. Iron and Steel Tubes and Fittings for Gas, Water, Steam; Boiler Tubes, Hydraulic Pipes, Oil Line Pipe, Boring and Casing Tubes. Head Office: 34, Robertson Street, Glasgow. London Office: 4, Broad Street Place, E.C.2. Warehouses: London, Manchester, Cardiff.

SMITH EDWARD LIMITED, BRUNSWICK TUBE WORKS, WEDNESBURY. ALL KINDS OF IRON AND STEEL TUBES AND FITTINGS.

STEWARTS AND LLOYDS LTD. Lapwelded Iron and Steel Boiler Tubes, Wrought Iron Tubes and Fittings, Solid Drawn Steel Tubes, and Cast Iron Pipes, Steel Plates for Boilers, Bridges, Steel Castings, etc. Glasgow Office: 41, Oswald Street. Birmingham Office: Broad Street Chambers. London Office: Winchester House, Old Broad Street, E.C.2; Warehouse: 157 & 158, Upper Thames Street, E.C.4.

TUBE (WELDLESS STEEL) MFRS.

Accles & Pollock Ltd. (Steel Tubes for Cycles, Motors, Aeroplanes, Electrical Conduits and the Engineering Trades; Cycle Handle-bars, Stays, Presswork, Tubular Spanners), Oldbury, Birmingham. T.A., "Accles, Oldbury"; T.N., 111 Oldbury.

TUBE (WROUGHT IRON) MFRS.

BROTHERTON JOHN LTD., 139, CANNON ST., LONDON, E.C.4.

Foster Bros. Ltd., Lea Brook Tube Works, Wednesbury, Staffs.

TUBULAR SPANNERS.

Accles & Pollock, Ltd., Oldbury, Birmingham.

TUG OWNERS.

CITY STEAM TOWING CO., Minerva Pier, Hull. T.N., Central 2737; T.A., "Wheeldon, Hull."

TURBINE BLADE MANUFACTURERS.

ASTON CHAIN & HOOK CO. LTD., BROMFORD LANE, ERDINGTON, BIRMINGHAM. Manufacturers of all sections of Turbine Blades. On Admiralty List. Makers of all patterns for Parsons, Curtis and other Turbines. Agents: E. C. Brown & Co., **4, ST. MARY AXE, LONDON, E.C.3.** T.A., "Sponsible, London"; T.N., Avenue 1215.

BOLTON THOMAS & SONS LTD. Regd. Office: Mersey Copper Works, Widnes. Also [illegible] moor and Froghall Mills, North Staffordshire; Sutton Rolling Mills, St. Helens. London Office: 57, Bishopsgate, E.C.2.

TURF ACCOUNTANTS.

HIGGINS & GLOVER, 329, New Cross Road, London, S.E. Established 25 years.

TURPENTINE DISTILLERS.

FODEN WILLIAM LTD., 8, Fenchurch Buildings, Fenchurch Street, London, E.C.3. T.A., "Onessedom, Fen, London"; T.N., Avenue 6781.

TWEED MANUFACTURERS.

Cameron John & Son Ltd., Killin, Perthshire.

KYLE, AITKEN & GARDINER LTD. (Scotch), Dalry, Ayrshire, Scotland.

TWINE MANUFACTURERS.

Gill Thomas & Sons, New York Mills, and Nidd Valley Ropeworks, Summerbridge, via Harrogate. T.A., "Gills, Summerbridge."

HAWKESWORTH E. & CO., Victoria Flax Mills, Hunslet, Leeds. T.A., "Thread, Leeds"; T.N., 711.

TWIST DRILL MANUFACTURERS.

Sheffield Twist Drill and Steel Co. Ltd. (The), Stanley Works, Summerfield Street, Sheffield.

TYPE FOUNDERS.

Gyles E. & F., 5, Crawford Passage, Farringdon Road, London, E.C.1. Manufacturers of Duplicating Typewriter Type.

TYPE METAL MANUFACTURERS.

JUBB T. G. & J., Type Metals, Lead Works, Brandling Street, Hunslet, Leeds.

TYPEWRITER MANUFACTURERS.

Amalgamated Typewriters Ltd. (The), 9, Newgate Street, London, E.C.1; and 1, Warwick Lane, E.C.1. Branches: 82, Kingsway, W.C.2; and 18, Liverpool Street Arcade, E.C.2.

BAR-LOCK TYPEWRITER CO. LTD. (THE), Manufacturers of the Bar-Lock, The British Typewriter, 12 & 14, Queen Victoria Street, London, E.C.4; Bar-Lock Buildings, Southwark Street, S.E.1. T.A., "Typebar, Phone, London"; T.N., City 6747.

Royal Typewriters **(VISIBLE WRITING MACHINE CO. LTD.), 75a, QUEEN VICTORIA STREET, LONDON, E.C.4.**

UNDERWOOD TYPEWRITER CO. LTD., 120, QUEEN VICTORIA STREET, LONDON, E.C.4.

Visible Writing Machine Co. Ltd., 75a, Queen Victoria Street, E.C.4. **"ROYAL" TYPEWRITERS.** T.A., "Roytyp, London"; Cable Ad., "Roytype, London"; T.N.'s, 7892 & 7893 City.

Yost Typewriter Co. Ltd., 50, Holborn Viaduct, London, E.C.1; 293, Oxford Street, W.1; and 45 & 47, Farringdon Road, E.C.

TYPEWRITER RIBBONS & CARBONS.

Alliance Typewriter Supplies Co., 57, Holborn Viaduct, London, E.C.1. T.N., Central 2061.

TYPEWRITER RIBBON MFRS.

Read Manufacturing Co. (London) Ltd., 17 & 19, Finsbury Street, London, E.C.2.

TYPEWRITER SUPPLIES.

Alliance Typewriter Supplies Co., 57, Holborn Viaduct, London, E.C.1. T.N., 2061 Central.

Read Manufacturing Co. (London) Ltd., 17 & 19, Finsbury Street, London, E.C.2.

TYPEWRITING MACHINE EXCHANGES.

MACHINE TRADING CO., 44, Queen Victoria Street, London, E.C.4.

TYPEWRITING MACHINE REPAIRERS.

Amalgamated Typewriters Ltd., 9, Newgate Street, London, E.C.1; 82, Kingsway, W.C.2; and 18, The Arcade, Liverpool Street, E.C.2.

Grant G. S. & Co., Fulwood House, High Holborn, London, W.C.1.

TYPEWRITING OFFICES.

Bar-Lock Typewriter Co. Ltd. (The), 12 & 14, Queen Victoria Street, London, E.C.4.

METROPOLITAN TYPEWRITING AND REPORTING OFFICE (G. Johnson), 27, Chancery Lane, London, W.C.2.

Reliable Typing Agency, Publicity House, Bucknall Street, London, W.C.2 (Arthur Chadwick, Managing Director).

SOLICITORS & GENERAL TYPEWRITING CO., 68b, Lincoln's Inn Fields, London, W.C.2.

TYPEWRITING RIBBON & CARBON MANUFACTURERS.

COLLINGS FRED, 27, Chancery Lane, London, W.C.2.

TYRE MANUFACTURERS.

Commercial Tyre Co. Ltd., 22 & 23, Albert Embankment, London, S.E.11.

Palmer Tyre Ltd., Birmingham, Coventry, Glasgow, Leeds, Nottingham and Manchester.

TYRE MOULD MAKERS.

Ajax Engineering Co. (Birmingham) Ltd., Arthur Street, Birmingham.

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TRADES AND PROFESSIONAL DIRECTORY—*continued.*

UNDERCLOTHING MANUFACTURERS.
Foster Manufacturing Co. Ltd. (The), Parkeston, Essex. London Office: 87, Chiswell Street, E.C.1.

UPHOLSTERERS.
DIX BROTHERS, UPHOLSTERY MANUFACTURERS, WAREHOUSEMEN, 21, WILLIAMSON SQUARE, LIVERPOOL. T.N., 3146 ROYAL (2 LINES).
JEFFERY & CO. (Manufacturing), 2, Winsley Street, Oxford Street, W.1.

UPHOLSTERERS' WAREHOUSEMEN.
Biggs William Alfred, Wood Street Buildings, 112-113, Fore Street, London, E.C.2. Trimmings Wholesale only. T.A., "Biggonnet, Cent, London"; T.N., City 3100.
Mitchell, Inman & Co., 39 and 40, Cloth Fair, London, E.C.1. Cabinet and Billiard Cloth, Baize, Felt, etc.

VACUUM CLEANER MANUFACTURERS.
UNITED VACUUM CLEANER CO. LTD., 17, Dacre Street, Westminster, London, S.W.1.

VALUERS.
Brown Charles Hatchard, 64, Lupus Street, London, S.W.1.
Butcher Henry & Co., Engineering, Iron Foundry, Hardware and Metal Trades Valuers and Auctioneers, 63 & 64, Chancery Lane, London, W.C.2. T.A., "Penetrancy, Holb, London"; T.N., Holborn 2295.

VALVE MAKERS.
Lovegrove Regd. Wm. & Co., 53, Victoria Street, London, S.W.1.
Metallic Valve Co., Colonial House, Water Street, Liverpool. T.N., 5818; T.A., "Valve, Liverpool."
SHAW J., SON & GREENHALGH LTD., ALBERT WORKS, HUDDERSFIELD.

VARNISH MANUFACTURERS.
BLACKLOCK & MACARTHUR, LIMITED, 161-173, West Street, Tradeston, Glasgow.
Palmer W. H. & Co. Ltd., 82 and 84, Old Street, London, E.C.1.
Rolls & Company Ltd., Upper Edmonton, London, N. T.A., "Rolls, Upper Edmonton."
STRATHCLYDE PAINT CO. (Clarkson and Co., Proprietors), Paint, Colour and Varnish Manufacturers. Oil Merchants and Refiners. Strathclyde Works, Dalmarnock, Glasgow. London Office: 17, Fenchurch Street, E.C.3.
Williamson T. & R. Limited, Varnish Works, Ripon, Yorks. T.A., "Williamson."

VAT AND BACK MAKERS.
Carty & Son, Galleywall Road, South Bermondsey, London, S.E.
Lawson & Co., Building Contractors, Wrights, Vat and Tun Builders, Boxmakers, Sawmillers and Timber Merchants, Albion Street, Govan, Glasgow. T.A., "Confidence, Glasgow"; T.N., Govan 578 (2 lines).
McNICOL JOHN & SON, Joiners and Vat and Tun Builders, 674, Pollokshaws Road, Strathbungo, Glasgow. Private Residence: Erskine Villa, Myrtle Park, Crosshill.

VEILINGS.
WOOLLEY A. HERBERT & CO., Vals, Torchons, "ERL BRAND" Laces, "Nottingham Castle" Brand Laces, Silk and Cotton Laces, Veilings, "Odin" Hair Nets, etc. Castle Boulevard, Nottingham.

VELVET BINDINGS MANUFACTURERS.
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WORSTED MANUFACTURERS.
BOOTH & MANN LTD., North Beck Mills, Keighley. T.A., "Serge, Keighley."
Broadhead & Graves Limited (Fancy Suitings, Trouserings and Coatings), Kirkheaton Mills, Kirkheaton, Huddersfield.
Webb W. H. & Co. (Worsted Coatings, Serges and Trouserings), Victoria Mills, Wellington Bridge Street, Leeds. Warehouse: 33, Aire Street.

WORSTED SPINNERS.
Pilgrim James E., 78, Wellington Street, Leicester.
RUDD S. M. (late Jeremiah Rudd), Albert Mills, Yeadon, Leeds. T.A., "Rudd, Yeadon"; T.N., 44 Rawdon.

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LAWSON R. P. & SONS LTD., Grey, Coloured and Mercerised Yarns of all descriptions, Rodney Street Works, Oldham Road, Manchester. T.A., "Lawful, Manchester"; T.N., Central 4512 (3 lines).

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HOME YEAST CO. LTD., 47, ST. PAUL'S STREET, LEEDS.
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Manganese Bronze and Brass Co. Ltd., St. George's Wharf, Plough Road, Rotherhithe, London, S.E.8; St. David's Wharf, West Ferry Road, E.14; Caxton House, Westminster, S.W.1; 36, Walbrook, E.C.4; and Handford Works, Ipswich.

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APPEALS FROM DESERVING

A NATIONAL WORK.

WAIFS AND STRAYS SOCIETY.

Patrons: T.M. The KING and QUEEN.

Over 22,000 CHILDREN received.
Over 5,000 now in the Homes.

HELP GREATLY NEEDED.

Head Offices: Rev. Prebendary RUDOLF, Secretary.
OLD TOWN HALL, KENNINGTON ROAD, LONDON, S.E. 11.

THE CANCER HOSPITAL
(FREE),
Fulham Road, London, S.W. 3.

Incorporated under Royal Charter, 1910.

A special refuge for poor persons afflicted with this terrible disease, who are admitted free without letter of recommendation.

A number of beds are provided for the use of patients who may remain for life.

FURTHER SUPPORT URGENTLY NEEDED FOR GENERAL PURPOSES AND FOR RESEARCH DEPARTMENT.

Bankers: MESSRS. COUTTS & Co., 440, Strand, W.C. 2.
FRED. W. HOWELL, *Secretary.*

MARINERS' FRIEND SOCIETY.

Established 1848. ***Supported by Voluntary Contributions.***

Head Office and Seamen's Bethel: 19, Old Gravel Lane, **London Docks, E. 1.**
Seamen's Bethel, Reading Room and Rest: 46, Holderness Road, **Hull.**
Seamen's Bethel and Reading Room: 5, Dock Road, **Tilbury Docks.**
—— Seamen's Bethel: 1, Stafford Street, Pomona Dock, **Manchester.** ——
Seamen's Bethel and Reading Room: 7, West India Dock Road, **London, E. 14.**

£2,500 URGENTLY NEEDED FOR MISSION WORK
AND
£5,000 FOR NEW INSTITUTE AND HOSTEL AT TILBURY DOCKS.

Freehold Site in Dock Road already paid for.

Copy of latest Annual Report sent on application.

Donations may be sent to:—P. H. ADAMS, Esq., A.R.I.B.A., *Treasurer*, 32, Craven Street, Strand, W.C. 2;
J. REWCASTLE WOODS, Esq., *Hon. Secretary*, 36, Lime Street, London, E.C. 3; or
Rev. T. R. COUCH, *Supt. Chaplain*, 19, Old Gravel Lane, London Docks, E. 1.

Bankers: LONDON PROVINCIAL & SOUTH WESTERN BANK, STEPNEY.

Would you save the suffering of a helpless child, send a gift to

THE NATIONAL SOCIETY
FOR THE
PREVENTION OF CRUELTY TO CHILDREN.

138,969 Children helped last year.

PLEASE SEND A GIFT.

Central Offices: LEICESTER SQUARE, W.C.2. *Director:* ROBERT J. PARR.

SPURGEON'S ORPHAN HOMES
Clapham Road, London, S.W. 9.

President and Director: Rev. Charles Spurgeon; *Vice-President and Treasurer:* William Higgs, Esq.

A HOME AND SCHOOL FOR 500 FATHERLESS CHILDREN,
and a Memorial of the beloved Founder, C. H. Spurgeon.

No votes required. The most needy and deserving cases are selected by the Committee of Management.

Contributions will be gratefully received by the Secretary, F. G. LADDS, Spurgeon's Orphan Homes, Clapham Road, London, S.W. 9.

Notice to Intending Benefactors.—The last Annual Report, containing a Legal Form of Bequest, will be gladly sent on application to the Secretary.

AN INSTITUTION FOR THE PROTECTION OF DOGS AND CATS.

(Or Temporary Home for Lost and Starving Dogs.) **THE DOGS' HOME** (4, BATTERSEA PARK RD., S.W.8, and HACKBRIDGE, SURREY.)

Patron: **HIS MOST GRACIOUS MAJESTY THE KING.** *President:* **HIS GRACE THE DUKE OF PORTLAND, K.G.**

OBJECTS:
1—To provide food and shelter for the lost and deserted dogs of London.
2—To restore lost dogs to their rightful owners.
3—When good dogs are unclaimed, to find suitable homes for them at nominal charges.
4—To destroy, by a merciful and painless method, all valueless and diseased dogs.

Out-patients' Department, Battersea (Dogs and Cats only), Thursdays, 3 o'clock. Since the foundation of the Home in 1860, **OVER 1,235,000** dogs have received food and shelter.

At the Country Branch, Hackbridge, Surrey, Dogs and Cats can be received as boarders, and Dogs for quarantine under the Importation of Dogs Order, 1914.

Contributions thankfully received by **G. GUY S. ROWLEY**, Secretary.

THE ROYAL MERCHANT SEAMEN'S ORPHANAGE,
SNARESBROOK.

Established **1827** for the Board, Maintenance, and Education of the Orphan Children of British Sailors (officers and men) from all parts of the world. **Three thousand four hundred and seventy-one** have been received, and **three hundred and eight** children are at present in the Schools, which are maintained entirely by voluntary subscriptions. Help is urgently needed. There is probably no class more deserving of our kindness and sympathy than sailors, and the loss of life by shipwreck, privation and disease brings the greatest distress upon thousands of their orphans annually. A liability of £14,000 has already been incurred for the maintenance and education of orphans whose fathers have lost their lives by act of the enemy. The fullest information may be obtained on application to

Offices: DIXON HOUSE, LLOYD'S AVENUE, E.C. 3. **F. W. RAWLINSON,** *Secretary.*

CHARITABLE INSTITUTIONS

HOSPITAL FOR CONSUMPTION AND DISEASES OF THE CHEST, BROMPTON, S.W. 3.

Patrons: H.M. The King, H.M. The Queen, H.M. Queen Alexandra.

SANATORIUM AND CONVALESCENT HOME, Frimley, Surrey.

In-Patients, 1916 1,950
Out-Patients, 1916... ... 7,976

GREATLY NEEDS HELP.

Annual Expenditure over £40,000.
Only Fixed Income under £4,000.

The Committee of Management earnestly appeal for new Annual Subscriptions, Donations, and Legacies.

FREDERICK WOOD, Secretary.

URGENT APPEAL FOR HELP.

THE PRINCE OF WALES'S GENERAL HOSPITAL, TOTTENHAM, LONDON, N. 15.

President: H.R.H. PRINCESS LOUISE (Duchess of Argyll). *Chairman:* The RIGHT HONOURABLE VISCOUNT HILL.
Treasurer: J. P. BEAVAN, Esq. *Director:* FREDERICK W. DREWETT, F.C.I.S.

The Hospital has no Endowment and has to depend entirely upon Voluntary Contributions.

125 BEDS. 30,000 patients treated annually. Annual Income required, £15,000.
Existing Debt, £6,500.

The Governors particularly desire to bring the needs of this great charity before those who have the control of large funds or legacies. Subscriptions and Donations will be thankfully received.

To Build up the Nation's Man-Power not a stone must be left unturned to SAVE EVERY CHILD

The appalling wastage in Child-life amongst illegitimate children demands grave attention.

THE HAVEN OF HOPE INCORPORATED

Founded about twenty-five years ago by Mrs. Ransome Wallis, has to-day **1,000** such little ones under its guardianship, and is in urgent need of immediate help for **FOOD,** Clothing, and the necessaries of life. Applications for admission are unprecedented in number, and often exceed 200 a month.

Donations should be sent to the Secretary,

HAVEN OF HOPE INCORPORATED,
30, Denman Street, London Bridge, S.E. 1.

THE CHURCH LADS' BRIGADE.

Founded 1891. Incorporated 1895.

Patron: **H. M. The King.** *President:* **Field-Marshal H. R. H. The Duke of Connaught, K.G., K.T.** *Vice-Presidents:* **The Archbishops and Bishops of the Anglican Communion.** *Governor and Commandant:* **Field-Marshal Lord Grenfell, P.C., G.C.B., G.C.M.G.** *Hon. Treasurer:* **Adrian Pollock, Esq.**

For 27 years the C.L.B. has aimed at producing a Christian character and true efficiency in the lads of the Empire. The C.L.B. trains lads for the Church and Country between the critical ages of 14 and 19. WILL YOU HELP our lads to become true Christian citizens?

Full information will be gladly given by the Rev. EDGAR ROGERS, M.A., the Secretary, at the Headquarters of the Brigade, Aldwych House, Catherine Street, London, W.C. 2, to whom all contributions should be sent.

EVELINA HOSPITAL — FOR CHILDREN.

SOUTHWARK, LONDON, S.E.

Under the patronage of THEIR MAJESTIES THE KING & QUEEN.

Supported entirely by Voluntary Contributions.

Only large CHILDREN'S Hospital in South London.

Situated in its poorest District.

FUNDS GREATLY NEEDED.

Please help this Charity, "not only because it is a Hospital, but because it is a Hospital for Children."

President: VISCOUNT DUNCANNON, M.P. *Treasurer:* GERALD D. SMITH, ESQ.
Chairman: D. MALCOLM SCOTT, ESQ. *Secretary:* H. C. STANILAND SMITH.

SAVE THE CHILDREN.

Queen Charlotte's Lying-in Hospital

MARYLEBONE ROAD, N.W. I.

Receives over 2,000 POOR WOMEN into the Wards annually and attends 2,000 OTHERS in their own homes.

Since the outbreak of War over 5,000 WIVES of SOLDIERS and SAILORS have been delivered in the Hospital or at Home.

HELP IS GREATLY NEEDED.

ARTHUR WATTS, *Secretary.*

THE NATIONAL HOSPITAL

For the PARALYSED & EPILEPTIC,

QUEEN SQUARE, BLOOMSBURY, W.C. 1.

The oldest and largest voluntary hospital of its kind.

There are in the wards seventy soldiers suffering from shattered nerves, blindness, deafness, mutism, and nerve injuries.

Subscriptions for maintenance are very earnestly asked for.

THE EARL OF HARROWBY, *Treasurer.*

ST. THOMAS'S HOSPITAL

WESTMINSTER BRIDGE, S.E. 1.

£20,000 per annum is required from Voluntary Contributions.

INCOME SERIOUSLY DEPLETED.

All Contributions to be sent to the Treasurer, The HON. SIR ARTHUR STANLEY, M.P., G.B.E., at the Hospital; or to **G. Q. ROBERTS, Secretary.**

ST. PAUL'S HOSPITAL

FOR SKIN AND GENITO-URINARY DISEASES,

RED LION SQUARE, HOLBORN, W.C. 1.

T. R. POTBURY, M.A., Hon. Treasurer - - - Bankers: The London City and Midland Bank, Ltd., Chancery Lane, W.C. 2.

THE HOSPITAL IS FREE TO THE NECESSITOUS WITHOUT ANY LETTER.

Donations and Subscriptions are urgently needed.

OUT-PATIENT DAYS:

MEN.—Mondays, Tuesdays, Thursdays, 2.0 to 3.0 and 6.30 to 8.0 p.m. Wednesdays, 6.30 to 8.0 p.m. Fridays, 2.0 to 3.0 p.m. Saturdays, 2.0 to 3.30 p.m.

WOMEN & CHILDREN.—Wednesdays, 2.0 to 3.0 p.m. Fridays, 6.30 to 8.0 p.m.

A. W. JOHNSTON, F.S.A.Scot., Hon. Sec.

Charles Letts's

"SYSTEM CALENDAR"

The most useful Desk Appliance ever designed for the business man. It is a Calendar, Diary Pad, and Tickler File all in one, and has a helpful quotation for every day in the year.

Every business man needs a calendar; he also needs a diary of some kind to record important happenings and future appointments; he also very often keeps a desk "tickler" set so that business and appointments arranged some time ahead are brought to light automatically on the proper day. The desk calendar takes the place of all these, and has the added advantage that it is always before the user's eyes. The sheets are not torn off, so can be retained as a permanent record. Practically the whole side of the sheet is available as writing space, which is a great improvement on the ordinary tear-off blocks, which have not only limited writing space, but which have to be specially filed if required for future reference. No business man's desk is complete without this ingenious device.

Price - 3/6. Refills - 2/6.

THE BUSINESS DESK MEMO. CALENDAR.

A POPULAR EDITION OF "THE SYSTEM CALENDAR"
SIMILAR IN APPEARANCE BUT SMALLER IN SIZE.
(SIZE OF WRITING SPACE 4 × 3).

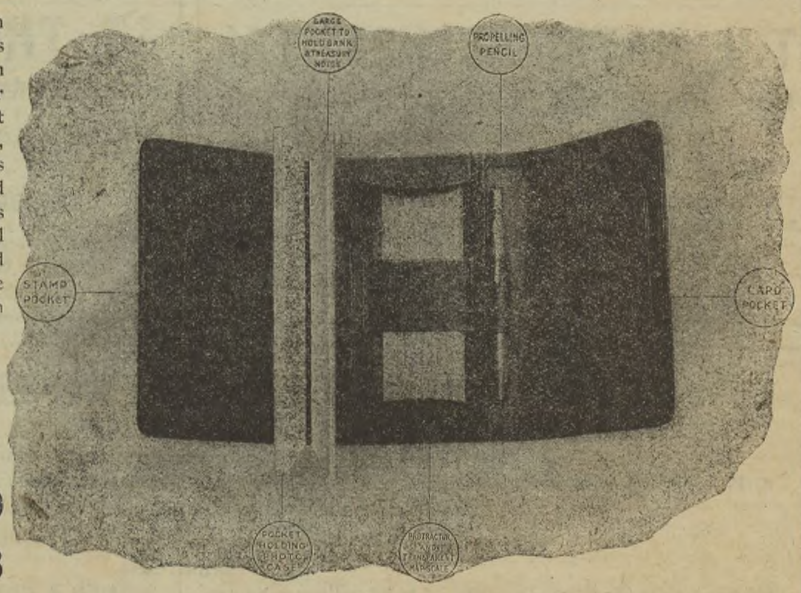
TWO SHILLINGS. Refills ONE SHILLING.

Charles Letts's

OFFICER'S NOTE BOOK.

Designed by an Officer for the use of Officers on Active Service.

Contains useful information, with an entire absence of padding and useless matter, message forms in duplicate (with carbon paper), sectionally ruled paper for sketching. The case is made by the best workmen, and is thoroughly practicable, and will stand years of hard wear. As is indicated on the illustration, it is fitted with protractor, map scale, pencil, pockets for bank notes and paper money for all countries, card and stamp pockets, and a loose *passe-partout* photo case (may be detached and used as a frame when in permanent quarters).



It is absolutely* THE *Gift for an Officer.

Made of finest quality Morocco Leather -	£1 1 0
Made of best Bazil Leather - - - -	12 6

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Mrs. HOSTER,

St. Stephen's Chambers, TELEGRAPH STREET, E.C. 2.

SECRETARIAL AND COMMERCIAL TRAINING FOR GENTLEWOMEN.

TERMS ON APPLICATION. INSTRUCTION BY CORRESPONDENCE.

REFERENCES:—

Adeline, Duchess of Bedford. The Countess Dowager of Desart. The Lady Battersea.
The Countess of Mayo. The Viscountess St. Cyres. Claude Montefiore, Esq.
Messrs. Wainwright, Pollock & Co., and many others.

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MUTUAL LIFE OFFICE.

Established 1852. ***FUNDS EXCEED TWO MILLIONS.***

The Society offers **Non-participating** Whole Life and Endowment Assurances, with the option of **sharing in future Bonuses,** when the **sum assured will immediately be increased.**
All new money is invested in War Loans.

For Particulars & Prospectus apply to Head Office : **14, LEADENHALL STREET, LONDON,**
Or to any of the Branches throughout the Country.

BAYLISS JONES & BAYLISS Ltd.

CATALOGUES FREE

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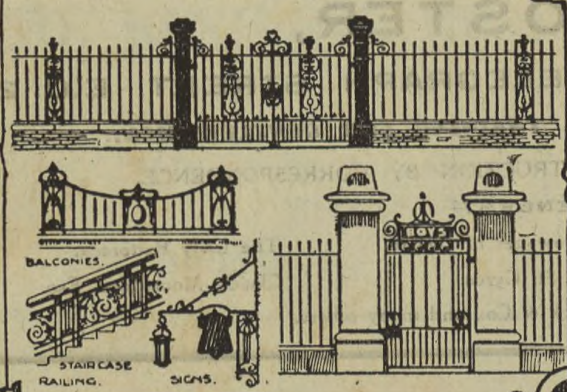

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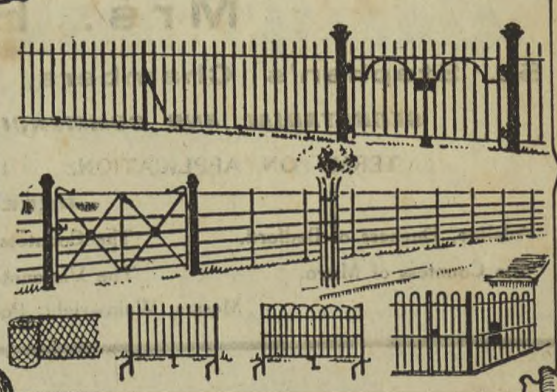

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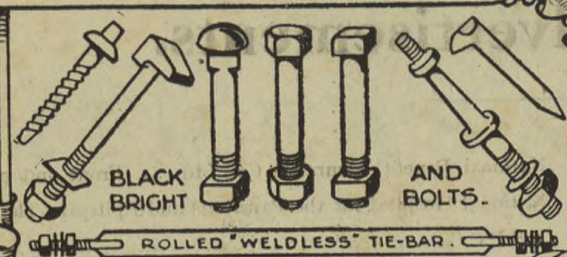

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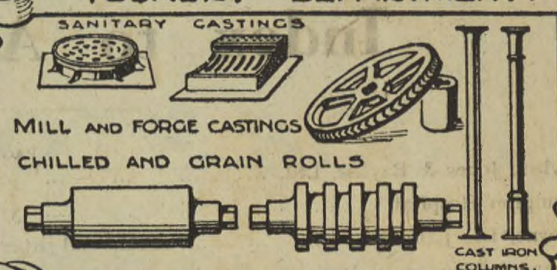

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Combines the Advantages of the Thong and Post Binders.
No Projecting Parts. Rigid Writing Surface.
Grips Sheets like a Vice. Easy to Manipulate.

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