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Levant Trade Review

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American Chamber of Commerce for the Levant

(INCORPORATED)

LAW ON TURKISH GENERAL CONSUMPTION TAX

Translation from the "Official Gazette" of the Republic of Turkey

Dated: February 22, 1926. N° 304.

ART. 1.— A General Consumption Tax is charged under this Law on the sales of goods and articles in places where trade and industry are carried, such as shops, firms, offices, mineral quarries, factories and manufactories, on prices for manufactures and repairs and on money received against services by those who occupy themselves with such affairs as are regarded to be commercial transactions, such as banking operations, insurance, transportation, commission and brokerage.

ART. 2.— The following sales and transactions are not subject to the General Consumption Tax:

- a) Bread sales.
- b) Sales of matters subject to Monopoly (Internal sales included)
- c) Passengers' transportation subject to Transportation Tax.
- d) All transactions carried in the exchange markets.
- e) Prices of things to be consumed in places such as hotels, restaurants, coffee-houses, beer-houses, and fees to be received no matter under what name.
- f) Sales of tickets at theatres, cinemas, and places of amusement.
- g) Prices and remunerations received for sales, manufactures, repairs and service by small traders and artisans, such as grocers, vegetable-sellers, fruit-sellers, fishermen, wood-sellers, coal-sellers, tanners, glaziers, cobblers and shoe-blacks, whose Earnings Taxes are based on up to Ltq. 10.

ART. 3.—The basis of the General Consumption Tax in the case of firms that sell goods and articles or manufacture and repair them is the total amount of prices of sales or of manufac-

tures and repairs ; in the case of service and credit institutions, it is the gross profits received as discounts, interest, fees, premiums, commissions, gratifications, storage, transport, exchange and other names, and in the case of institutions and firms carrying on both kinds of business in conjunction with one another, it is the total amount of money received no matter under what name.

ART. 4.— The rate of the General Consumption Tax is $2\frac{1}{2}$ %. Fractions entailing payment of a duty less than 10 Paras, are raised to 10 Paras.

ART. 5.— The General Consumption Tax is paid by the application of stamps. The stamps are so made as to be divisible into halves, one half for the customer and the other for the seller, to be affixed to the Register. These stamps will be kept on hand in the Fiscal Collection Offices and can be sold by all stamp-sellers as well as by all persons who have the right of selling under the law concerned.

ART. 6.— People liable to the General Consumption Tax must keep a General Sales or Transactions Book and record all sales or transactions in this book. Each page of this book is sealed by the Notary Public or the Fiscal Office. A taxpayer cannot get a second book sealed until he proves that the book in his hands has been filled. However, persons who, in view of the variety and extent of their transactions, desire to keep several books, may get them approved by the Fiscal Offices on application. No tax, no duty or fee is received by the Fiscal Offices for approving the books.

ART. 7.— It makes no difference whether the prices of sales or transactions or the money to be received for services rendered are in cash or on credit. They must all, without exception, be recorded in the book. Moreover, it is not necessary that the sales transactions and service should be effected on the business premises. Transactions taking place outside must be recorded in the book like those transactions effected on the premises.

ART. 8.— In wholesale transactions it is obligatory to record in the Book every item and to affix the stamp to be left with the seller opposite this record. In the case of sales and transactions taking place between merchants, it is further necessary to indicate the name and address of the Seller and Purchaser. It is also necessary to furnish the customer with an invoice with the half of the tax stamp destined to the Customer affixed thereon.

In the case of retail sales and transactions every item should be written in the book separately. It is not compulsory to affix

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opposite every item the half of the tax stamp to be left with the seller, the seller being allowed to add up the day's total transactions and to apply the accumulated tax stamps against the said total.

In the case of retail sales and transactions the half of the tax stamp destined for the customer should be given to him on demand or should be destroyed at once in case he does not demand it.

In the case of retail sales and transactions in the firms and business-houses that are in the habit of drawing invoice and accounting sheets, the halves of the tax stamp destined for the customer are affixed to the Invoices and Accounting Sheets before they are delivered to the Customers. The price of the General Consumption Stamp must be met by the customer unless the two parties come to an understanding to the contrary.

ART. 9.— The Books containing records of sales and transactions are subject to the inspection of Fiscal Officers and Inspectors. The owners of Firms are responsible for the agreement of these books with their commercial records and documentary proofs.

ART. 10.— Books of Records and Transactions must be preserved for a period of three years, reckoning from the termination of the year to which they relate. Prosecutions for the tax of a particular year are allowable within three years reckoning from the expiration of that fiscal year.

ART. 11.— Those who keep no Record Book or whose Record Books are not certified, are held subject to the tax of similar firms and business houses, and are liable to payment of three-fold, and in case of recurrence five-fold of this tax. Firms and business houses of this category can within one week of the service of the notice, apply to the Local Municipal Councils, in order to prove the existence of their Record Books and object to the method by which they are compared with other firms and business houses. In case it is proved that the Record Books are not kept or that they are not certified, the Municipal Councils have only to pronounce whether the said firms and business houses are similar to the firms and business houses with which they are held to be similar. If the said Councils find that they are not similar, they will limit themselves to indicating another case which might serve to establish a similarity. The verdicts of the Municipal Councils are final. An objection cannot defer the collection of the tax fixed. At the conclusion of the proceedings relating to objections, any sums received in excess will be refunded and any sums wanting must be made up.

ART. 12.— With the exception of circumstances mentioned in Art. 11, acts of opposition to the provisions of the present Law are

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punished, if there is no loss of tax, by a fine of Ltqs. 20 for the first offence, and Ltqs. 50 for the second offence. In case it is found that there has been loss of tax owing to some of the sales transactions having not been recorded or owing to some of them having been recorded imperfectly, offenders are liable to twice the amount of shortage of the tax besides the definite fine.

If a taxpayer neglects to pay his fines, recourse is made to the Peace Tribunal, or where there is no Peace Tribunal, to the Court of Origin, and 5 % is thereby added to the fine.

ART. 13.— Officers who are charged with the application of the present Law, are bound not to disclose to other people the commercial secrets which they come upon in pursuance of their duty. Those who are found to be acting contrary to this, are punished with a fine of from Ltqs. 100 to 500 together with imprisonment of from one week to one month. Public officers and functionaries who are found to have committed this crime again will be dismissed from the State service.

ART. 14.— The mode of application of the present Law is to be prescribed and determined by a Code of Instruction.

ART. 15.— The 2nd, 3rd and 4th Articles of the Law of the 17th of Feb. 1925 in regard to the abolition of Tithes and the tax substituted in its place are abolished.

ART. 16.— The present Law will come into operation on the 1st of May 1926.

ART. 17.— The Ministers of Justice, Interior and Finance are charged with the execution of the provisions of the present Law.

February 10, 1926.

NOTICE

THE MERCHANTS ASSOCIATION OF NEW YORK, IN THE WOOLWORTH BUILDING, NEW YORK CITY, SENDS NOTICE THAT IT WILL GLADLY AID, WITHOUT ANY COST WHATSOEVER, THE RESPONSIBLE BUSINESS HOUSES BELONGING TO THE AMERICAN CHAMBER OF COMMERCE FOR THE LEVANT, BY PLACING THOSE WISHING TO BUY OR SELL MERCHANDISE, OR TO MAKE AGENCY ARRANGEMENTS, IN IMMEDIATE TOUCH WITH PROMINENT AMERICAN FIRMS IN THEIR RESPECTIVE LINES. FOR THIS PURPOSE A COMPLETE AND CAREFULLY ORGANIZED SYSTEM IS MAINTAINED, WHICH BENEFITS THE OVERSEAS BUSINESS INTERESTS OF THOUSANDS OF FIRMS EVERYWHERE. SPECIAL LISTS ARE PREPARED FOR EACH INQUIRY IN ORDER TO GIVE THE BEST POSSIBLE SERVICE TO FOREIGN FIRMS.

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PROVISIONAL COMMERCIAL CONVENTION BETWEEN THE UNITED STATES AND TURKEY

According to a provisional commercial convention signed on February 18, 1926 by Rear Admiral Mark L. Bristol, United States High Commissioner at Constantinople, and Tewfik Ruchdi Bey, Turkish Minister of Foreign Affairs, the minimum Turkish tariff will be applied to American goods imported into Turkey up to August 20, 1926. This agreement postpones for a period of six months the application to American goods of the 60% increase in duty which was recently authorized by the Grand National Assembly, in the case of goods of countries which have no commercial treaties with Turkey. Should the treaty with Turkey signed at Lausanne on August 6, 1924, which is awaiting ratification by the United States Senate, be ratified before August 20, this latter treaty will automatically replace the provisional convention just signed and will assure most-favored-nation treatment for American goods. Otherwise beginning August 20, the 60% increase in duty will become effective as regards American goods, and American trade with Turkey will suffer in proportion, the provisional convention not being susceptible of extension. The rapidity with which this convention was concluded — Admiral Bristol was only five days in Angora — is another evidence of Turkish good-will toward the United States.

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MERCHANTS IN TURKEY

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The merchants of Turkey, especially those engaged in small enterprises, are undoubtedly at a loss to know how it will be possible for them to comply with the new Income Tax Law (Kazandji Kanonou) enacted by the Grand National Assembly where in it is stipulated that all merchants trading in Turkey are obliged to maintain accounting records in Turkish.

Modern book-keeping is a difficult problem for many merchants whose profits will not warrant their employing a qualified accountant to keep their books.

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This book was designed by an expert accountant who has had over 20 years actual experience in almost every branch of



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TURKISH ECONOMIC NOTES

Vital Statistics for 1925.— The municipal bureau of records of Constantinople has published the following figures for 1925. There were: 8,408 deaths: 4,846 males and 3,562 females; 11,694 births: 6,157 male and 5,537 female; 8,900 marriages, including those of 2,592 widows.

The number of divorces granted in the year was 2,112, which represents, it is said, a substantial increase over the figures for the year 1924.

Cotton Near Brussa.— The Ministry of Agriculture is studying the problem of increasing cotton production in the Kermasti and Caraja districts near Brussa, which formerly gave a large crop. The cotton area in this region is now estimated at 653 acres, but after nearby waters are drained a great increase is looked for.

Compulsory Taxicab Meters.— On March 1, taxicab meters became obligatory in Constantinople, according to a ruling by the Municipality. According to the rates now in force, the charge for the first 600 meters will be 60 piasters for four passenger cars and 40 piasters for two passenger cars. Each additional 200 meters will cost 3 and 2 piasters, respectively. Night rates, which are in force at 10 o'clock will be 50% higher.

Anatolian Railways.— It is reported that two sections, of 20 kilometers each, have been completed on the Angora-Heraclea line. A force of 12,000 men is said to be employed in the work.

Negotiations are under way for a branch railway line running from Kenan to Luleh Burgas in European Turkey. This line, if present plans are carried out, will have a standard gauge track in order to permit direct shipments to be made between Constantinople and Kenan.

Projected Turkish Steel Works.— A bill has been drafted by the Ministry of Commerce proposing the construction of a blast-furnace and steel-works by the state. The estimated cost of the project, which now awaits the approval of the Assembly, and which would include the exploitation of Turkish iron and chrome mines, would be some 18,000,000 liras. It is proposed that the expenses of construction be divided over a period of four years.

Plans for a Cement Factory.— The Business Bank, foreseeing an increased need for cement and cement products in construction work throughout Turkey, has entered into negotiations with a foreign firm for the building of a cement factory. Up to this time the manufacture of cement has been largely in the hands of one concern, and it is believed that the entrance of the Business Bank into this field will encourage others to begin operations.

Aviation Lines.— According to news despatches, Turkey will soon have two aviation lines operating within its territory. The Italian «Aero-Expresso» line (See *Levant Trade Review* Vol XIII, No 11 — Nov. 1925), is reported to have secured a grant of half of the Buyukdereh plain for its eastern terminus, and will offer a passenger and commercial service from Constantinople to Piraeus and Brindisi. Hangars and buildings to house the customs, police and sanitary headquarters are being constructed. It is understood that according to the terms of the agreement under which the company is operating, these installations may be taken over by the government after a period of ten years' exploitation by the «Aero-Expresso». The

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company has announced that service will be started the first of May, and that the line will be equipped to transport merchandise to the extent of ten tons per trip.

It is also reported that a group of Turkish deputies has gone to Germany for the purpose of negotiating with the Junkers Aviation Company, which had previously planned to open a service between Constantinople and European cities. This time it would seem that the plans will be carried out, as a Turco-Junkers company is said to have been formed already and only awaits a guarantee of sufficient patronage before beginning operations. One feature which is promised in connection with the establishment of this company will be the inauguration of a Constantinople-European postal service.

Sheep Statistics for 1925.— The number of sheep in Turkey in 1925 is estimated 25,630,000, as against 23,630,000 in 1924. Last year over 4½ million sheep were slaughtered and sold, as against some 2 million in the previous year. The number of sheep exported during 1925 was 413,920, and the total value of mutton consumed locally is said to have been about 44,000,000 liras. Of this sum, 1,740,000 liras were collected by the Government in the form of various taxes.

The Port of Amasra (Black Sea).— An appropriation of 250,000 liras is said to have been inserted in the 1926 Budget for the completion of the work begun before the World War in the harbor of Amasra on the Black Sea. The building of a breakwater 250 meters long is being planned as well as accommodation for loading and unloading merchandise.

Traffic Movement.— Although the prevailing bad weather hindered Turkish coastwise shipping early in the year, foreign shipping maintained its usual services during January and February. In addition, the liners, *Conte Verde*, *Adriatic*, *Lapland*, *Patria*, *Republic* and *Transylvania*, brought over 2,300 American and other tourists.

The traffic carried by American steamers entering and clearing at this port during the month of January was reported as follows:

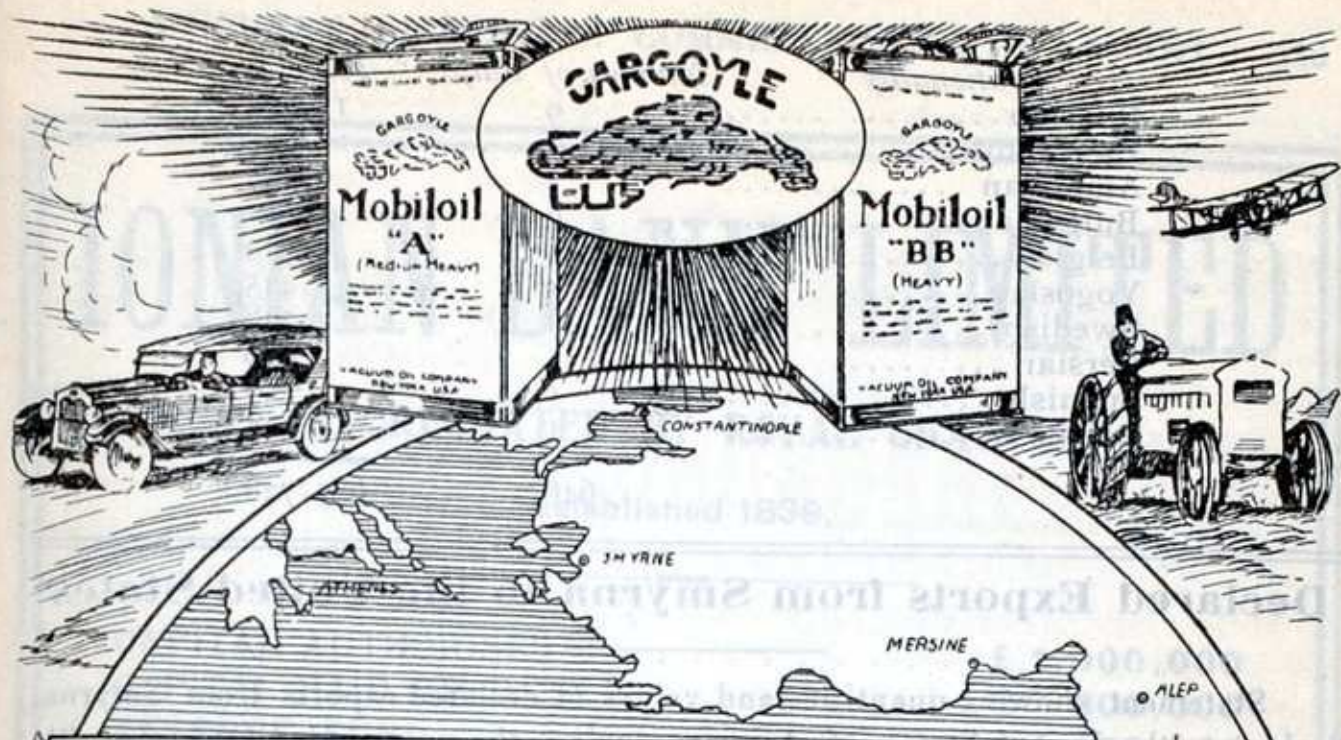
Inward : 1000 tons of general merchandise

Outward : 210 tons of general merchandise

Two British ships with 14,742 tons, one Norwegian with 6,881 tons and one Italian with 7,801 tons of manganese ore, together with one French passenger vessel, cleared for the United States.

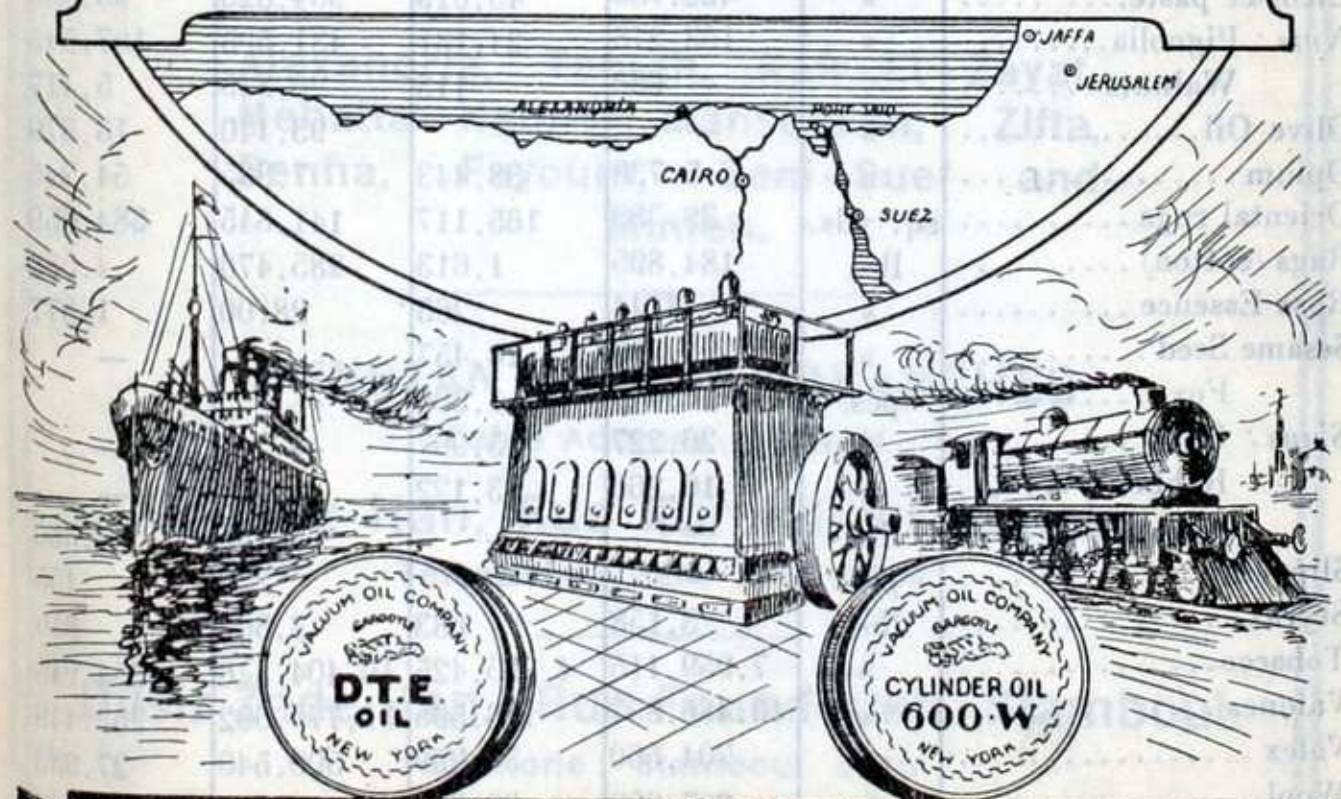
The following vessels passed through the Straits both ways during January 1926:

Nationality	Number of Ships	Tonnage
British.....	85	176,312
Italian.....	62	126,487
Turkish.....	197	99,562
» motor boats....	19	314
» sailing boats...	102	1,491
Greek.....	56	76,276
Rumanian.....	37	49,120
French.....	17	34,436
German.....	19	33,511
Norwegian.....	10	22,363
Dutch.....	11	16,059



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<i>Nationality</i>	<i>Number of Ships</i>	<i>Tonnage</i>
Russian	9	13,403
Egyptian	6	10,286
American	3	9,797
Bulgarian	6	5,222
Belgian	1	2,914
Yogoslav	1	2,445
Swedish	2	2,248
Persian	1	936
Spanish	1	207
Polish	1	341
	646	683,728

Declared Exports from Smyrna to the United States

Statement showing quantities and values of declared exports from Smyrna, Turkey, to the United States of America during the year ended December 31, 1925, and a comparison with the preceding year :

ARTICLES	Unit of Qty	1924		1925	
		Quantities	Values	Quantities	Values
Cherries (dried).....	lbs	8,785	\$ 1,063	—	—
Emery Ore	tons	6,879	82,066	5,000	92,091
<i>Fruits</i> : Figs.....	lbs.	23,505,738	1,131,422	25,428,380	1,540,213
Raisins.....	»	1,884,421	140,867	1,116,227	119,975
Guts	»	812	848	—	—
Household furniture ...	—	—	1,500	—	650
Licorice root.....	lbs.	24,160,436	600,750	43,445,271	1,001,100
Licorice paste.....	»	422,780	45,019	954,023	93,856
<i>Nuts</i> : Pignolia.....	»	153,278	24,131	431,505	107,545
Walnuts	»	660	113	20,845	5,417
Olive Oil.....	»	—	—	93,440	13,379
Opium	»	5,738	38,443	7,335	54,245
Oriental rugs	sq. yds.	39,383	165,117	141,845	584,659
Rags (cotton)	lbs.	184,895	1,613	285,470	4,556
Rose Essence	»	4.44	265	28.00	1,877
Sesame Seed	»	194,559	10,457	—	—
Fox.....	pcs.	400	1,500	—	—
<i>Skins</i> : Goat	»	26,227	15,997	—	—
Rabbit	»	10,266	3,122	—	—
n. s. p. f.	lbs.	—	—	2,735	2,380
Slippers	prs.	—	—	259	155
Styrax.....	lbs.	3,158	683	3,302	850
Tobacco.....	»	7,959,115	4,395,425	10,404,548	4,554,945
Valonea	»	10,486,857	118,505	11,775,692	252,449
Valex	»	704,560	36,299	500,540	27,933
Wool.....	»	207,908	30,664	17,470	3,843
Total.....			\$6,845,869		\$8,462,118

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Camels in America

Seventy years ago Jefferson Davis then U. S. Secretary of War in the Cabinet of President Franklin Pierce, introduced seventy-five camels into the Southwest to demonstrate their adaptability to army transport in arid and mountainous regions.

The actual use of these camels quickly justified Davis in having undertaken the experiment. A Texas rancher promptly imported two shiploads of camels and a Nevada mining company also imported a number of them to pack supplies two hundred miles.

The camel idea was thrust upon Davis while he was a colonel in the Mexican War under General Zachary Taylor. During the campaign across the Mexican mountains and deserts, Davis was convinced that the government should make a trial of camels as a substitute for horses and mules for such grilling service. Subsequently, when Davis became Secretary of War, he sought to get the War Department and Congress to make this trial. In his annual report for 1853, Davis pictured the terrific military and civil transportation problems presented by the lack of either roads or navigable streams in the vast Southwestern and Pacific regions.

Senator Shields, indefatigable on behalf of the pet scheme of his friend Davis finally wrested \$30,000 for camels from Congress on March 3, 1855.

The naval storeship *Supply* was commissioned to carry these camels upon the long voyage. A special camel cabin was built upon the spar deck. This furnished light and ventilation not found down between decks. A harness and roping arrangement was devised, supplemented by rope fenders covered with gutta-

percha air bags in front of the camels and bales of hay packed behind them. When the ship rolled the camels knelt and were prevented from kicking and injuring themselves as horses and mules do at sea. Porter declared to Jefferson Davis: "The ship may be thrown upon her beam ends without a camel moving".

A special loading jig for the camels consisted of a scow that could be either run upon the beach or against a quay, and a camel car was fitted into the scow. The camels were first harnessed and then a block and tackle persuaded the animals to enter the car that was closed and floated to the ship side and hoisted on board.

Lieutenant David Porter, Commander of the *Supply*, visited a herd of 250 camels upon the estate of the Grand Duke of Tuscany near Pisa. These camels, whose ancestors were brought from Egypt two hundred years before, were performing the work of four times as many horses.

Porter and Major Henry Wayne scoured the Levant as eagerly for camels as Jason once sought the Golden Fleece in those parts. Tunis, Salonica, Constantinople, the Crimea, Alexandria and Smyrna were visited. Camel buying is said to be a more difficult art than horse trading, but these Yankees returned with good stock. Their reports were full of racy stories about matching wits with beys, sultans, pashas and their grafting officials.

The *Supply* sailed from Smyrna on February 15, 1856, with twelve male and twenty female camels and one calf, and landed at Indianola, now Port Lavaca, Texas.

Major Wayne sent one camel to a forage barn at Indianola to carry four bales of hay, weighing 1,256 pounds. A Texas poet depicted the incredulity of skeptical natives when the kneeling beast of burden arose

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and calmly walked off with its heavy load.

The camels were established in permanent quarters at Camp Verde, sixty miles northwest of San Antonio.

Six camels, accompanied by two six-mule wagons, were sent into San Antonio to carry back oats. The camels returned immediately to Camp Verde in 54 hours with 3,648 pounds of grain. The mule teams had to rest a day longer in San Antonio and returned in 96 ½ hours with 3,700 pounds upon both wagons. The camels stalked straight across the mountains, but the wagons had to follow the longer so-called roads. Twelve camels were once in San Antonio when continuous, torrential rains began to descend. The camels were each loaded with 325 pounds and returned to Camp Verde in 54 hours although wagons could not move through the bottomless mud.

In 1856 Lieutenants Porter and Heaps were sent out to get a second lot of camels. In Smyrna, they purchased forty-four, three of which died en route. The average cost of the first lot was \$300 and that of the larger second lot was about \$250.

Lieutenant Edward F. Beale employed twenty camels to carry supplies while he was making a wagon road from New Mexico to California in 1857. During the next four years Beale continued to use these camels upon exploring trips in remote parts of the Southwest. As Surveyor General of California, in 1861, he asked the War Department to permit him to retain his camels, but the bureaucrats declined. In midsummer, 1859, Lieutenant Edward L. Hartz, quartermaster for a military survey party, used twenty-four camels to carry supplies upon a several months' reconnaissance. The party crossed the Pecos River into West Texas, went to Fort Stockton and Fort

Davis and then penetrated the wild Big Bend to the Rio Grande opposite the Mexican Presidio San Vicente. Hartz said: «The camels encountered hills and mountains of the most difficult nature; crossed streams, traversed prairies, some smooth, others rocky and broken by a rapid succession of deep arroyos or ravines.» On one day no less than fifty-seven arroyos, some fifty to seventy-five feet deep with smooth banks sometimes as steep as 45 degrees, were crossed.

Had the War Department persisted in the use of the camels after the Civil War, the public might have been converted.

— *The Dearborn Independent.*

Things to Think About

The American Exchange-Pacific National Bank of New York publishes a monthly News Letter of live interest. At the end of each News Letter is a paragraph or two entitled «Things to Think About». The following is taken from an earlier part of one of the News Letters and is entitled «Business Stupidity»; it might well have been accorded the special place and title at the end.

There was a day, happily passed, when the business man who succeeded in gaining an advantage over somebody through cunning, and even actual fraud, was considered clever. Today, the business man who takes advantage in any way is simply stupid. Such a man does not know his own interest. He is ignorant of the side of his bread that is buttered. Men simply refuse to do business with other men who will not deal fairly.

This attitude marks a great advance in business ethics. It is no longer necessary to be constantly on guard against the cunning of others.

The seller who takes an advantage is the one who must beware. It in-



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eraut merchants, flitting from place to place, gypsy horse-traders and those who are here today and gone tomorrow, may profit from cunning, but the merchant or other business man who occupies a permanent place in the community cannot afford to pay the cost of cunning. Patronage falls away from the sharper. Men will go miles to avoid dealing with tricksters and slickers.

Business is on an entirely different basis. Men live up to their promises and they make a point of giving just a little more in courtesy and fair dealing than strict business calls for. The man who comes back is the man who builds businesses for other men. Every wide awake business man of the day knows that this is the basis upon which modern business is done, therefore the man who attempts to take advantage is stupid.

Reducing Tariff Walls

Europe today, with its 27 political entities, has more tariff walls — and higher ones — to obstruct commercial intercourse than in 1914. The senseless policy of each small state trying to secure economic insularity must in the end tend to the impoverishment of all, and make existence bearable to the great mass of the people only in large economic units such as the United States of America. Does any one suppose that the present prosperity of the United States, which is one of the economic wonders of the present day, would have been possible if every state had a tariff wall to keep out the products of all the others?

If the peace of Locarno is to become a point from which a new development of the commercial intercourse between nations can start, it is obviously necessary that the polit-

ical peace should be followed by peace in international trade relations. The several nations must seek the basis of a new trade policy in an open acknowledgement of the fact that, in international trade, they have a great common interest. Since the war the tendency has been very much in the opposite direction. Countries have suffered from depression and unemployment and have done everything in their power to protect themselves against foreign competition, with the result that the depression has become still worse, whereupon new protective measures have been resorted to. This *circulus vitiosus* has a striking resemblance to the competition in military armaments which has for so long been the curse of the world. People now begin to see the necessity of military disarmament. But equally urgent is disarmament in international trade policy. Last year, France took the initiative in calling for a great international economic conference under the auspices of the League of Nations. A small committee has been appointed to carry out the necessary preliminary work.

— *Prof. Gustav Cassel of Stockholm, in LONDON TIMES.*

During the last decade the annual production in New York City of pocketbooks and women's handbags has jumped from a little over \$3,000,000 to almost \$30,000,000. The industry in its present form is about 40 years old, and it may well be said to be a native of New York City, since over 60 per cent of the entire product is still turned out on the island of Manhattan.

The 1925 tobacco crop in the United States was 1,264,226,000 lbs., which was somewhat more than the 1924 crop, but about 70,000,000 lbs. below the five-year average, 1920-24.

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Declared Exports from Beirut to the United States

Statement showing quantities and values of declared exports from Beirut, Syria, to the United States of America during the year ended December 31, 1925, and a comparison with the preceding year :

ARTICLES	Unit of Qty.	1924		1925	
		Quantities	Values	Quantities	Values
Asphalt.....	lb	13,750	\$ 614 90	13,750	\$ 750.00
Apricot paste.....	—	—	—	3,595	480.00
Arab tents.....	bale	—	—	2	61 00
Books.....	—	1,162	800.46	5,282	1,290.00
Beeswax.....	lb	—	—	588	205.59
Butter, salted.....	lb	—	—	2,515	1,060 03
Chick peas.....	lb	—	—	12,208	762 30
Cotton laces.....	yd	24,309	2,555.29	20,961	653.57
Cotton laces.....	lb	—	—	623	1,171.00
Dairy products.....	lb	12,601	3,499.60	—	—
Egg plant.....	doz	—	—	30,962	349.83
Embroideries.....	pc	—	—	979	354.00
Earthenware.....	pc	258	129.88	—	—
Floral water.....	lb	8,179	2,255 06	—	—
Fur skins.....	pc	5,929	17,392.08	5,294	15,364.57
Fox skins.....	pc	—	—	1,502	3,128.20
Grape leaves.....	lb	45,733	2,432 28	11,655	589 00
Guts.....	pc	289,066	122,013.45	45,379	21,312.80
Handkerchiefs.....	doz	914	962.97	442	545.20
Household effects.....	—	—	6,621.50	—	2,995.00
Intestines.....	pc	—	—	8,850	3,504.20
Kitchen utensils.....	pc	—	19 35	—	—
Lentils.....	lb	2,074	67.96	—	—
Licorice.....	lb	26,455	513.00	—	—
Native foodstuffs.....	lb	62,457	15,278.44	89,601	15,330.37
Native foodstuffs.....	—	—	—	—	2,887.60
Needlework.....	pc	—	—	92	291.97
Nuts, preserved.....	kg	—	—	307	43.00
Olives.....	gal	7,200	4,252.33	—	—
Olives.....	lb	—	—	91,072	3,929.32
Olives.....	bbl	—	—	25	187.77
Olive oil.....	gal	767	1,056.66	—	—
Olive oil.....	lb	—	—	43,044	5,649.33
Orange flower water.....	lb	—	—	1,520	375.63
Orange flower water.....	bottles	—	—	400	155.00

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ARTICLES	Unit of Qty.	1924		1925	
		Quantities	Values	Quantities	Values
Oriental goods	cases	—	—	23	2,152.20
Oriental goods	—	—	—	—	23,143.80
Paintings	pc	45	450.00	—	—
Peas	lb	—	—	3,813	337.00
Pistachio nuts	lb	6,872	2,259.44	726	240.10
Raisins	lb	14,000	1,100.00	—	—
Raw silk	lb	2,232	11,376.83	660	4,591.30
Rugs	sq. m.	195	1,725.68	—	—
Rugs	sq. yd.	1,698	14,447.41	—	—
Rugs	sq. ft.	—	—	6,705	6,532.66
Rose water	bottles	—	—	1,300	458.00
Rugs	bale	—	—	353	3,815.91
Rugs	lb	—	—	202	184.00
Snails	pc	20,276	108.45	—	—
Soap	lb	—	—	2,804	391.00
Sour milk (dried)	lb	—	—	1,945	299.00
Table set	—	—	—	1	9.50
Tables	—	—	—	12	13.00
Tobacco	lb	285,974	75,005.76	154,658	40,370.22
Wool	lb	2,257,958	603,514.05	1,386,663	410,731.05
TOTAL			\$890,452.83		\$576,695.02

There are now 13,369 passenger elevators in Manhattan, the chief, although not the largest in area, of the five boroughs of the city of New York. These cars cover 50,000 miles daily. They carry some 9,000,000 passengers daily. Crowded as are the city's great subway and elevated railways, yet these carry little more than half that number.

The early days of this century saw passenger elevators in New York capable of a speed of from 100 to 600 feet a minute, with average speeds of only 200 feet, and carrying about 450 persons a day. In the decade 1907-1917, came cars with average speeds of 250 feet a minute, carrying 600 passengers daily. The present-day cars in Manhattan easily have an average of 350 feet to the minute,

while many approach 1,000 feet to the minute. The typical skyscraper elevator car now has a capacity of fourteen persons, with a daily run of 480 miles.

A change in the date of the inauguration of the President of the United States from March 4, to an appropriate date in January of the year following his election, is being advocated by The Merchants' Association of New York.

The Association also favors changing the date of the first regular meeting of the new Congress from December of the year following its election, to January.

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BULGARIAN ECONOMIC NOTES

Importation of Silkworm Eggs into Bulgaria.— The Ministry of Agriculture has authorized the importation of silkworm eggs from February 1st, to July 1st, 1926. These eggs can be sold to merchants and breeders from March 15.

Bulgarian exports.— In 1925, 52 million kilos of cereals and vegetables were exported through the port of Bourgas, valued at about 250 million levas.

Importation of Material for Ports and Railroads.— All material for construction purposes for ports and railroads will henceforth be exempted from customs duty and other taxes.

Importation of Agricultural Supplies.— The lubricants and petroleum necessary for tractors and motor ploughs, as well as chemical fats for agricultural needs, imported through the medium of the Ministry of Agriculture and Domains of the State, will be exempt from customs duty.

Fuel and grease needed for threshing-machines belonging either to private co-operative companies or to the State, are also exempt from payment.

The entry of chemical fats must be made under the control of the Ministry of Agriculture and Domains of the State.

Conditions for the free entrance of fuel are fixed by the Ministry of Agriculture and Domains of the State. Material thus entered must be used for the purposes stated in obtaining exemption from customs duty.

Professional Education.— The Chamber of Commerce & Industry of Sofia has organized, at the Commercial Secondary School at Sofia, a course in motoring and conducting, as well as in the construction of gas motors.

Tobacco Consumption. During the month of December 1925, 442,832 kilos of tobacco were consumed in Bulgaria and 56,235,545 leva were paid to the Treasury for banderoles. In November 1925, the consumption was 423,383 kilos of tobacco and the banderoles paid an income of 54,189,582 leva.

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McDonald's Foreign Press Service, 12 State Street, New York City.	Désirent se mettre en relations avec des bureaux d'informations de presse.
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Koppel Industrial Car & Equipment Co., Koppel, Penn.	Exportateurs de matériel pour che- mins de fer.
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TISSUS français pour dames.

MANUFACTURES.

Maisons à: **NEW-YORK**
SMYRNE

New Issue of Turkish Postage Stamps

A new issue of Turkish postage stamps has reached Constantinople from a London engraving house, and in June will be put on sale throughout the Republic. Fifty-one cases of these stamps arrived at the Stamboul customs house early in February and upon the deposit by the Department of Post of a duty of 1925 Turkish liras (a little over \$ 2,000) the stamps were admitted. A second lot of 160 cases arrived at the end of February and were brought through customs after the deposit of 6,750 liras for duty.

The issue consists of 110 million stamps of 19 different values, besides three million postal cards of 3 different values. The four highest values — 25, 50, 100 and 200 piasters — bear a portrait of the President of the Republic; the next values — 5, 6, 10 and 15 piasters — show the Citadel of Angora; the 2, 2½ and 3 piaster stamps show the Valley of the Sakaria through a defile, and the 1 piaster, ½ piaster (20 para) and ¼ piaster (10 para) stamps give a picture of the wolf, Boz Curd. Four postage-due stamps, of 1, 2, 3 and 5 piasters, show a train crossing a bridge over the river Kizil Irmak (ancient Halys).

PERSONALIA

Miss Margherita Curmusi, daughter of Cav. Theodore N. Curmusi, a member of the Board of Directors of this Chamber, was married to

Cav. Sesto Sestini of Milan, on February 14th, at the Church of Santa Maria Draperis, Pera. The groom is an officer in the Italian navy and has been attached to the Italian Embassies at Tokio and Constantinople; he is now aide to the Crown Prince of Italy.

Among the Americans who have recently visited the Turkish capital are Messrs C.D. Campbell, L.R. Fowle, Lewis Heck and L.S. Moore of Constantinople, and Robert Tolland II. of Philadelphia.

Consul Edwin A. Plitt and Mrs. Plitt have returned to Constantinople after a furlough in the United States.

Calendar Simplification

The Merchants' Association of New York is advocating a change in the Gregorian Calendar. The Committee recently gave a public hearing on the subject in which there was apparently a unanimity of opinion in favor of a change.

Because of the technical, scientific and religious phases of the problem, The Association does not, at this time, take a position in advocacy of any particular plan of improvement. It believes that representatives of the different nations should meet and consider the various proposals which have been offered and select the most desirable and favorable plan.

In the interim, The Merchants' Association favors the adoption of a fixed date for Easter for which a considerable percentage of the public already is prepared.

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JACOB TERCHOUNIAN

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EXCHANGE QUOTATIONS

DATE	CONSTANTINOPLE, Turkey			ATHENS, Greece			
	NEW YORK Cents. per LTQ.	LONDON LTQ. per £	CROSS RATE N. Y./LONDON	NEW YORK DRACHMAS per DOLLAR	LONDON DRACHMAS per £	COSPOLI DRACHMAS per LTQ.	
1	52.81	920.—	4.863	71.30	347 —	37.55	
2	52.75	921.—	4.865	—	—	—	
3	52.50	925.—	4.865	69.50	338.—	36.55	
4	52.62	924.—	4.865	67.20	327.—	35.50	
5	—	—	—	67.—	325.—	35.35	
6	52.62	924.—	4.864	67.—	326.—	35.40	
7	—	—	—	—	—	—	
8	52.37	927.50	4.864	68.50	333.—	36.15	
9	52.43	926.50	4.863	69.50	338.—	36.50	
10	52.56	925.—	4.864	69.70	339.—	36.85	
11	52.43	926.50	4.863	69.70	339.—	36.70	
12	—	—	—	70.20	341.—	36.85	
13	52.43	927.—	—	69.90	340 —	36.75	
14	—	—	—	—	—	—	
15	52.50	925.—	4.863	70.05	341 —	36.90	
16	52.43	926.50	4.863	70.05	341.—	36.85	
17	52.25	930.50	4.863	70.30	342.—	36.90	
18	52.12	932.50	4.864	70.70	344.—	36.90	
19	—	—	—	71.10	346.—	37.15	
20	51.93	935 —	4.864	71.10	346.—	37.15	
21	—	—	—	—	—	—	
22	51.87	936.75	4.864	70.75	344.—	36.80	
23	51.81	937.25	—	70.70	344.—	36.85	
24	51.68	939.50	4.863	70.15	341.—	36.40	
25	51.68	940.50	4.861	70.50	343.—	36.50	
26	—	—	—	70.15	341.—	36.50	
27	52.06	934.—	4.861	70.55	343.—	36.80	
28	—	—	—	—	—	—	
29	—	—	—	—	—	—	
30	—	—	—	—	—	—	
31	—	—	—	—	—	—	
High	52.81	940.50	4.865	71.30	347.—	37.55	
Low	51.68	920.—	4.861	67.—	325.—	35.35	
Average	52.29	929.20	4.863	69.81	339.52	36.60	
Previous Month	High	53.31	936.—	4.865	77.50	376.—	41.40
	Low	51.87	909.50	4.85	70.90	345.—	37.50
	Average	52.65	921.62	4.858	73.97	359.25	39.09
Year to Date	High	53.31	940.50	4.865	77.50	376 —	41.40
	Low	51.68	909.50	4.85	69.81	325.—	35.35
	Average	52.47	925.41	4.86	71.89	349.38	37.84

FOR FEBRUARY 1926

SOFIA, Bulgaria					BEIRUT, Syria		
NEW YORK LEVAS per DOLLAR	COSPOLI LEVAS per LTQ.	LONDON LEVAS per £	BUCHAREST LEVAS per 100 LEI	LTQ. GOLD \$	NEW YORK SYRIAN PIASTRES per DOLLAR GOLD	COSPOLI SYRIAN PIASTRES per LTQ.	FRENCH FRANCS per DOLLAR 5 S. P. per Fr.
139.62	73.50	674.—	62.80	4.346	132.75	582.50	26.55
139.62	73.50	674.—	62.50	4.346	133.50	584.—	26.70
139.62	74.50	674.—	62.50	4.346	133.62	584.—	26.72
139.62	74.30	674.—	61.20	4.346	133.25	583.—	26.65
139.62	73.80	674.—	61.40	4.340	133.50	583.—	26.70
139.62	74.—	674.—	61.30	4.340	133.75	584.—	26.75
—	—	—	—	—	—	—	—
139.62	73.90	674.—	61.20	4.344	134.—	584.—	26.80
139.62	73.90	674.—	61.—	4.335	135.—	588.—	27.—
139.62	73.90	674.—	60.70	4.335	135.50	589.—	27.10
139.62	73.90	674.—	60.40	4.340	135.12	589.—	27.02
139.62	73.90	674.—	60.10	4.335	135.75	590.—	27.15
139.62	73.90	674.—	60.50	—	135.75	591.—	27.15
—	—	—	—	—	—	—	—
—	—	—	—	4.335	135.25	590.—	27.05
139.62	73.90	674.—	60.60	4.329	137.25	595.—	27.45
139.62	73.90	674.—	60.40	4.329	137.25	598.—	27.55
139.62	73.50	674.—	60.70	4.335	137.50	597.—	27.50
139.62	73.20	674.—	60.30	4.329	140.—	607.—	28.—
139.62	73.40	674.—	60.30	4.325	139.62	606.—	27.92
—	—	—	—	—	—	—	—
139.62	72.50	674.—	60.30	4.325	140.62	611.—	28.12
139.62	72.50	674.—	59.90	—	139.37	606.—	27.87
139.62	72.50	674.—	59.20	4.328	137.25	598.—	27.45
139.62	72.50	674.—	59.—	4.323	138.25	604.—	27.65
139.62	72.50	674.—	59.—	4.327	138.—	601.—	27.60
139.62	72.80	674.—	59.20	4.331	136.62	600.—	27.32
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
139.62	74.50	674.—	62.80	4.346	140.62	611.—	28.12
139.62	72.50	674.—	59.—	4.323	132.75	582.50	26.55
139.62	73.49	674.—	60.63	4.335	136.19	593.52	27.27
139.62	74.90	674.—	64.60	4.35	135.—	587.—	27.—
139.62	72.80	674.—	60.40	4.33	129.75	570.—	25.95
139.62	74.05	674.—	62.63	4.34	135.60	580.84	26.58
139.62	74.90	674.—	64.60	4.35	140.62	611.—	28.12
139.62	72.50	674.—	59.—	4.323	129.75	570.—	25.95
139.62	73.77	674.—	61.63	4.337	135.89	587.18	26.92

**MARKET REPORT of the IONIAN BANK LIMITED,
Constantinople Branch,**

for February, 1926.

For daily rates on the Dollar see Page 130

Sterling Rates

Opening February	1st ...	922½
Highest	» 25th ..	941
Lowest	» 2nd ..	919
Closing	» 28th ..	932

The market opened easy on large selling by the Credit Lyonnais for account of the Commission de Liquidation de l'Administration Sanitaire, but all of these offers were rapidly absorbed by commercial buying.

The market then turned firm, and the rise towards the end of the month was due to the withdrawal within a very small space of time of the large stocks of sugar which had accumulated at the Customs House owing to the temporary application of the sugar monopoly.

A weak tendency prevailed at the close of the month.

Flour and Wheat.

A fall in prices in Europe and a diminution of consumption in Constantinople, coupled with the fact that Anatolia is not taking up flour, has caused a marked drop in the prices of flour and a slighter one in those of wheat.

Arrivals from Anatolia continue to be abundant, being about 225 tons per day, thus keeping local stocks more than plentiful, as Thrace also sends regularly and the local consumption is only 250 tons per day. The general tendency of the market is weak; the fall of prices in Europe, however, has been much more considerable than that experienced here.

Local stocks are estimated at 80,000 sacks (of 72 kgs). These comprise both wheat and ready flour.

Arrivals from 30th January to 27th February, 1926:

From: Anatolia 6,267 tons, Thrace 1,349, Russia 1,500, Bulgaria 455; total 9,571 tons.

End of month prices per oke in bulk, duty paid: Anatolia 19-20¼ piastres, Anatolia, 2nd quality 17-18, Thrace 17¼-18¼, Bulgaria 19½-20¼, Manitoba No quotation.

Locally Milled Flour Integral: LT. 14.80 per sack of 72 Kgs.

Ditto 2nd quality LT. 13.50-14 per sack of 72 Kgs.

Barley.

Despite the fact that Anatolian producers are still not sending, stocks are sufficient to cope with the local demand, which is practically nil.

Prices tend downwards.

End of Month Quotations:

	Ptrs. per oke
1st quality, in sack	9½-9¾
Forage, in sack, f. o. b.	8¼-8½

Tea.

Prices are unchanged, and stocks ample.

Local prices are still below origin, where markets are firm.

The increase in Customs duty on tea has, for the moment, killed all orders for Colonial produce.

Latest quotations:

	Pence per lb.	
Ceylon Orange Pekoe	Common..	20-22
	Medium..	21-23
	Fine.....	27-31
Java Orange Pekoe		22-25
Java Pekoe		19-20
Indian Orange Pekoe	Medium ..	22-24
	Flowery ..	25-30
Indian Pekoe.....		19-20
China		10-18

MARKET REPORT OF THE IONIAN BANK LIMITED. (Continued)

Coffee.

After a rise which commenced towards the end of January and lasted up to the end of the first fortnight in February, a fall in prices occurred at origin, whose prices we are, as usual, underquoting.

The new Customs tariff, which also applies to coffee, will have the same effect on this commodity as on tea with regard to future orders.

Latest Quotations

		s.	d.	
McKinley	Rio 1	99	0	} shipment c.i.f. Constantinople New Crop per cwt. prompt
	» 2	97	0	
	» 3	95	0	
	» 4	93	0	
Theodore Wille or Johnston	New York 3	99	0	}
	» 4	97	0	
	» 5	95	0	
	» 6	93	0	

Local quotations in transit:

Rio No. 4, Sh. 97.

Sugar.

The Government monopoly of sugar having come into force in February, trade was stagnant.

Latest quotations:

Czecho-Slovak Granulated, f. o. b. £16/10/0 per ton, in transit c.i.f. 16/0/0, Ditto in Cubes, f. o. b. 19/15/0, Ditto, ditto, in transit 19/5/0.

Rice.

Our market was much firmer, a slight improvement in prices again occurring.

A new Customs tariff, representing a 50% increase, is to be applied to all Foreign and Colonial rices with the exception of Italian.

Latest quotations:

Rangoon (Alexandria) No. 3 double bags, prompt shipment £17/0/0 per ton.
Siam "Garden" No. 1 ditto £19/5/0.

Textiles.

Since our last report prices at origin have broken considerably owing to cheaper cotton.

As a result of the increase in the Customs tariff, Chinese goods have ceased to arrive.

With the approach of the buying season, considerable business is expected during next month.

Local stocks are down to 1000 bales which represent about one month's requirements.

American Sheetings:

«A» (3 yds. equal 1 lb.), 13½ cents per yard, c.i.f. Constantinople. Local market price per piece of 40 yards (duty paid) Ltqs. 12.75.

«CCC» (3 yds. equal 1 lb.), 13 cents per yard, c.i.f. Constantinople. Local market price per piece of 40 yards (duty paid) Ltqs. 12.40.

Japanese Sheetings:

Lion «CCC» (13½ lb.) 19/3 c.i.f. per piece of 40 yards. On spot, in transit, 19/9. Local market price for same (duty paid), Ltqs. 11.

«Dragon C» (13 lbs.) 19/- nominal c.i.f., per piece of 40 yards. On spot in transit, 20/- nominal. Local market price for same (duty paid) LT. 10.70.

Carpets.

Stocks are large and well assorted, and conditions continue to be favorable from the buyers' point of view.

Towards the end of the month considerable sales were effected as the result of a visit from European and American buyers.

The quietness of trade in Europe, coupled with the heaviness of local stocks which are almost daily augmented by new arrivals, points to a continuation for some time to come of the present favorable conditions.

MARKET REPORT OF THE IONIAN BANK LIMITED. (Continued)

Arrivals. — Persia : About 1,300 bales containing Gioravans, Tabriz, Mossuls, Strips, Beloutch, Lilihan, Sarouks, Loristans, Kelleys and Shiraz.

Caucasus : About 200 bales consisting principally of Shirvans, Cabistans, Sumaks and mixed parcels of interesting semi-antique and antique pieces.

Principal Sales :

Effected in Gioravans, Ardebil Strips, Muskebads, Mahals, semi-antique rugs, Lilihans and all grades of Mossul, Gioravan small rugs, etc.

Description	Ltqs	Price	Stocks
Gioravans.....			
high piled..	11.½-12.½		sq. m. Large
Heriz » »	14-16	»	Med.
Heriz & Gioravans old fashioned ...	18-30	»	Very small
Tabriz	13-18	»	Med.
Tabriz fine	20-30	»	Small
Saruk & Maharadja high piled.....	38-42	»	Small
Meshed high piled and old fashioned	11-25	»	Large
Kirman high piled	23-35	»	Med.
Kirman old fashioned.....	40-55	»	Small
Keshan high piled & old fashioned	60-95	»	Very small
Kelleys.....	90-150	piece	Med.
Strips Ardebil short	28-36	»	Med.
Mossul Zendjian...	18-22	»	Large
Shiraz Rugs & Kelleys	Sh. 35-45	sq. m.	Large
Gendje - Kasaks mixed with long & narrow.....	32-36	piece	Small
Shirvans fine.....	45-75	»	Large
Cabistans.....	80-120	»	Large
Sumaks	10-15	sq. m.	Large
Afghans....	Sh. 2/9-3/6	sq. foot	Large
Bokhara mixed sizes	Sh. 8-11	»	Medium
Nigde new rugs.....	LT. 10¾-11½	piece	Small
Nigde new mats	» 2½-3¾	»	Large
Kelims ...	» 25-35	»	Large
Kelims small ...	» 8-10	»	Large

Tobacco.

With the exception of a slight activity towards the end of the month, the market was calm during February. Stocks are getting low, those at Adrianople and Broussa being exhausted.

Arrivals from 1st to 28th February 1926 :

From	Quantity Kgs.	Piastres per Kg.
Samsoun....	170,000	150 to 200
Trebizond...	144,000	60 » 75
Gunen	160,000	50 » 70
Kechan	17,000	40 » 60
Broussa.....	126,000	50 » 70
Smyrna.....	111,000	60 » 200
Adrianople..	62,000	60 » 80
Bigha.....	20,000	40 » 50
Guevlekeh...	73,000	40 » 50
Hendek.....	45,000	50 » 80
Ismidt.....	110,000	50 » 80
Silivri	13,000	40 » 50
Tchekmedjé.	60,000	40 » 50

Total 1,111,000 Kgs.

Exports from 1st to 28th February 1926:

Destination	Quantity Kgs.
Trieste.....	1,825,000
Hamburg.....	442,000
Dantzig	69,000
Algeria.....	8,000
Helsingfors.....	20,000
Naples.....	134,000
Venice	150,000
Milan.....	56,000
Alexandria	19,000

Total 2,723,000

Stocks as at 28th February 1926, Kgs. 16,000,000.

Opium.

The market opened firm but, as the result of a sudden stoppage in demand — due to the financial stringency — which occurred in the middle of the month and lasted for about a week, prices came down with a rush.

MARKET REPORT OF THE IONIAN BANK LIMITED. (Continued)

During the last week 70 cases were sold at prices fully 15% below the beginning of the month.

The market remained firm at the cessation of this decline, and closed steady.

Sales totalled 146 cases, as follows:

District	Cases	Ltqs. per oke
Soft shipping:		
Malatia.....	15	22.—23.—
Hadji-Keuy.....	3	32
Druggists':		
Kara-Hissar.....	26	25.—28.50
Ak-Chehir.....	50	27.—28.50
Bolavaddin.....	4	28.50
Taoussanli.....	3	26.50
Bey Bazar.....	13	22.50-24.—
Moudourlou.....	4	25.50
Eski-Chehir.....	5	24.50-26.—
Gueyve.....	3	24
Sandikli.....	2	24
Kutahia.....	2	23
Konia.....	3	23
Karaman.....	3	22
Mixed.....	9	24
Interior.....	1	18

Mohair.

Business was very dull, with prices in general on a lower basis.

Such sales as took place at big reductions were mainly caused by Bank pressure.

Sales : District	Bales	Piastres per oke
Angora.....	136	190 —195
Tossia.....	40	160
Angora.....	170	175
Skin.....	80	160
Inferior.....	28	90 —100
Skin.....	65	137½-151½
Total..	519	

(The above figures are for unsorted mohair, including a varying proportion of Inferiors and Rejects).

Wool.

Prices range from 94 to 98 piastres per oke.

Stocks in Constantinople are practically exhausted, one lot of 800 bales good fine Karahissar, for which the holder asks 105 piastres, being all that remains.

Arrivals from Anatolia, where stocks amount to 1,500 bales, are expected from day to day.

Sales, which were again purely for local use, were as follows:

Bales		Prs. per oke
23	Bolavaddin.....	at 103
135	Angora.....	» 100
101	Bolavaddin.....	» 100
58	Angora.....	» 100
27	Haimana.....	» 98
78	Polatli.....	» 98
112	Eski-Chehir.....	» 97
135	Yosgat and Eski-Chehir (mixed)....	» 96
130	Inferior.....	» 94
130	Konia..	» 95
240	Inferior.....	» 95
170	Kars.....	» 92
300	Konia.....	» 95
70	Bolavaddin.....	» 101

20,000 okes Polatli wool were delivered to Herekle factory at 98½ piastres.

Wax.

The market was very active and advanced from 200 to 212 piastres, owing to a world shortage in wax.

Sales totalled about 15 tons.

Hazel Nuts.

The market has revived considerably and prices ranged from 80 to 85 piastres per oke at the end of the month.

There is sufficient business doing at the moment to keep prices firm.

MARKET REPORT OF THE IONIAN BANK LIMITED. (Concluded)

End of month quotations for immediate shipment:

F. O. B.	Piastres per oke
Kerassund.. .. .	84
Ordou	82
Trebizond.. . . .	80

Persian Sweet Almonds.

Quotations are established at 190-195 piastres, but sales have only been effected in small quantities.

Business is almost negligible owing to the lack of local stocks.

Gum Tragacanth.

The market maintained its activity and continued to advance.

Stocks are none too plentiful but holders remain reasonable in their prices owing to their need of money.

Sales:

Type	Cases	Piastres per oke ex store Constantinople
White	7	260
»	20	187 ½
Blond	10	155
»	36	140 — 150
»	10	135
Yellow	10	135
»	4	120
Scarta	14	45 — 75
Natural	20	157 ½
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Furs & Skins.

The demand for marten fell off during the middle of the month but revived again towards the end, with prices anything from 5% to 10% below last month's sale. Business in hareskins continued at reduced prices, there being a certain demand at about 70 piastres.

The market closed weak.

A fairly active demand for foxes was experienced towards the end of the month at prices fully 15% below those of January.

Sales:

		piastres per skin
Hare	183,700 at	70.—89
		Ltqs. per pair
Fox	8,540 at	6.80-28
Marten	6,473 »	40.—56
Wildcat	2,000 »	4.50- 5.60
Badger	3,660 »	5.50- 6.35
Jackal	4,200 »	4.20- 5
Lynx	30 »	22.—24
Otter	100 »	31.—33

World's Largest Dam Formally Opened

The Sennar dam, the largest of its kind in the world, was formally opened on January 21st, 1926, by Lord Lloyd, High Commissioner of Egypt and the Sudan. Sennar is situated one hundred miles southeast of Khartoum, on the Blue Nile.

The Sennar dam was started twelve years ago but work was halted during the war. In 1919 work was recommenced, as many as 25,000

men being employed at one time on the construction. It was completed last June at a cost of approximately \$60,000,000.

The gigantic dam, composed of more than 1,000,000 tons of masonry, blocks the Blue Nile, storing up nearly 150,000,000,000 gallons of water, which will be used for the annual irrigation of several hundred thousand acres of the Gezira plain. On this territory, hitherto barren, will be grown cotton and other relating crops. The tremendous increase of supplies to the world markets made possible by fertilizing this plain is expected to affect prices in all parts of the world.

TABLES OF WEIGHTS AND MEASURES

Weights

Turkish	English	Metric
1 oke (400 drams)	2.8264 lbs (pounds)	1.282 kilogram
1 batman (6 okes)	16.958 lbs	7.692 kgs.
1 kantar (44 okes)	124.3616 lbs	56.4 kgs.
1 tcheki (176 okes)	497.446 lbs	225.6 kgs.
English	Metric	Turkish
1 lb	.4536 kg	.3538 oke
1 cwt (112 lbs)	50.8028 kgs.	39.6263 okes
1 ton, long (2240 lbs)	1016.047 kgs.	792.527 okes
Metric	Turkish	English
1 kilogram	.78 oke	2.2046 lbs
1 quintal (100 kgs.)	77.9845 okes	1.968 cwt (hundred weight)
1000 kilos	779.845 okes	2204.6 lbs
1 muscal (attar of roses)	1½ drams	74.171 grains
pounce (oz.)—Apothecary	480 grains	31.1035 grammes ;
1 „ Avoirdupois	—	28.34954 grammes

Linear Measures

Turkish	English	Metric
1 endazeh, pic (silk)	25.555 inches	.64908 metre
1 arshin (cloth)	26.96 „	.68477 „
1 arshin (old, land)	29.8368 „	.7577 „
1 arshin (new)	39.3709 „	1.00 „
English	Metric	Turkish
1 yard (3 feet or 36 inches)	.91438 metre (new arshin*)	1.40868 endaze, 1.33524 arsh. cloth; 1.20672 old arsh.
1 mile (5280 feet)	1.6093 km.	2123.8272 old arsh.
Metric	Turkish	English
1 metre (new arsh.)	1.46 arsh. (cloth); 1.31978 old arsh.	39.37 ins.
1 kilometre	1,319.78 old arsh.	1.62137 mie

Square Measures

Turkish	English	Metric
1sq. arshin (old, land)	6.1794 sq. ft.	.5741 sq. m.
1600 sq. arshins or	9887.04 sq. ft. or	918.56 sq. m. or
2 old deunum	.2269752 acre	.36743 new deunums**
English	Metric	Turkish
1 sq. in.	6.4516 sq. cm.	.001123 sq. arshin
1 sq. ft. (144 sq. ins.)	.092903 sq. m.	.1618 „ „
1 sq. yard (9 sq. ft.)	.836126 sq. m.	1.4563 „ „
1 acre (4840 sq. yds.)	.40468 hectare	4.4054 old deunums
1 sq. mile (640 acres)	259.02 „	2819.456 „ „

Metric	Turkish	English
1 sq. m.	1 sq. arsh. (new) 1.74 sq. arsh. (old.)	10.764 sq. ft.
1 are (100 sq. m.)	1 sq. evlic	119.6 sq. yds.
25 ares	1 deunum (new) 2.7216 deunum (old)	.61778 acre
1 hectare	1 djerib 10.8864 „ „	2.4711386 acre

Measures of Capacity

Turkish	English	Metric
1 kileh	1.18 bushel	43 litres
English	Turkish	Metric
1 quart (2 pints)	—	1.13586 litre
1 gallon (4 quarts)	—	4.5434 litres
1 bushel (32 quarts)	.8484 kileh	36.347 „
Metric	English	Turkish
1 litre	.88038 quart	—
1 hectolitre	2.75 bushels	2.325 kilehs

Measures of Volume

Turkish	English	Metric
1 cubic arshin (ambar)	.5689 cu yd.	1.435 cu. m.
English	Metric	Turkish
1 cubic yard	764537 cu. m.	1.7579 cu. arsh.
Metric	Turkish	English
1 cubic metre (stere)	2.2993 cu. arsh.	1.308 cu. yd.

EGYPTIAN TABLE

Weights and Measures. In addition to the metric system the following local weights and measures are in use :

1 Qantar	99.0493 lbs.
1 Rotl	0.9905 „
1 Oke	2.75137 „
1 Heml	550.274 „
1 Ardeb	43.255 Gallons
1 Keila ($\frac{1}{12}$ of 1 Ardeb)	5.444 Bushels
1 Rob ($\frac{1}{24}$ of 1 Ardeb)	3.63 Gallons
1 Qadah	1.815 „
1 Feddan	3.630 Pints
	5,024.16 Sq. Yards

*) Note 1—The new Turkish measures of weight, length, and surface are based on the Metric System. The new unit of length, the metre, is generally-designated “yeni” arshin to distinguish it from the old unit, the “eski” arshin. In all the ministries and other government administrations in Constantinople the Metric System is today in practice, though the old measures are still used in some of the provinces of the interior. The Metric System is in use in all the Balkan States.

**) Note 2—The Mining Law fixed at 15,000 new deunums or 3750 hectares, equivalent of 9266.77 acres, the maximum area for permit.

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Howard, Edgar B., Registered, Demir Capou Djadessi, 37-39, Sirkedji, Stamboul.
Levant Iron & Machinery Co., Ltd. 142-6 Grand' rue Mahmoudié, Galata.
Nowill, Sidney, & Co., Importers, Kevork Bey Han, Galata.
Vefa Muhurdarevich, Place Emin Eunu, Stamboul.

Antiquities

Haïm, S., Musée Oriental, rue Kabristan 14, Péra.
Sadullah, Levy & Mandil, Exprs., Mahmoud Pasha, Stamboul.

Automobiles

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Stamboul Boîte Postale No. 468.
Fransès, Salvator, Tchalian Han, No. 7, Rue Kurekdjilar, Galata.
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Vefa Muhurdarevich, Place Emin Eunu, Stamboul.

Banks and Bankers

American Express Company Inc., Nichastadjian Han, Rue Voivoda, Galata
 Banca Commerciale Italiana, Palazzo Karakeuy, Galata.
 Banca Marmorosch, Blank & Co., Agopian Han, Galata.
 Banque Hollandaise pour la Méditerranée, Rue Voivoda, Galata.
 Banque Impériale Ottomane, Rue Voivoda, Galata.
 Banque de Salonique, Rue Voivoda, Galata.
 Ionian Bank Limited, Yildiz Han, Galata.

Boots and Shoes

Elkiatib, Abbas, Imp., Elkiatib Han, Stamboul.
 Harry Boots & Shoes Manufacturing Co., 6-7 Tidjaret Han, Galata.

Cameras and Photographic Supplies

C. Aura (Photo Sport), 320 and 394 Grand' rue de Péra.
 Kodak, Ltd., Place du Tunnel, Péra.
 Stock & Mountain, Phillipidès Han, Stamboul.

Carpentry

Psalty, Geo. J., Rue Cabristan, Péra.

Carpets and Rugs

Eastern Carpets Limited, Agopian Han, Bagtche Capou, Stamboul. Manufacturers & Exporters of all kinds of Turkish Carpets. All kinds of Persian and Caucasian Carpets and Rugs bought on Commission.
 Edwards & Sons (Near East) Ltd, Turkia Han, Stamboul.
 Gulbenkian Bros. & Co., Exp. Gulbenkian Han, Stamboul.
 Hadji Ressoul Campani, Selamet Han, 22-23, Bagtche Kapou, Stamboul.
 Haïm, S., Musée Oriental, rue Kabristan 14, Péra.
 Israelian, R., Tz., Bezazian & H. Eramian, Dilsiz Zade Han, 25-26, Stamboul.
 Mardiguian, S., Sons, Yeni Tcharshi, Mahmoud Pasha, Stamboul.
 Mazlumian Frères, Exprs., Buyuk Yeni Han, Stamboul.
 Oriental Carpet Manufacturers, Limited, Midhat Pasha Han, Sirkedji, Stamboul. Exporters of all kinds of Oriental Carpets and Rugs.
 Pervanides, C., & L. Hazapis, Exporters, Haviar Han 91, Galata.
 Roditi, A., Exporter, Alallemdji Han 5, Stamboul.
 Sadullah, Levy & Mandil, Exprs., Mahmoud Pacha, Stamboul.
 Yoanidès, Spiro P., Maison Louvre, Grand' rue de Péra.

Caviar — Black

Ch. Patrikiadis Fils, Haviar Han 93, Galata. Export-Import. New York Branch: 59-61 Pearl St.

Cereals (see Flour)

Cinematograph Films.

C. Aura (Photo Sport), 320 and 394 Grand'rue de Péra.

Coal

Foscolo, Mango & Co., Ltd., Imp., Hovaghimian Han, Galata.

"Intercontinentale", Tchিনি Richtim Han, 1st Floor, Galata.

The Turkish American Shipping & Trading Co., Haïri, Araboglou & Co., Arabian Han, IV, Galata.

Commission Agents.— See also General Importers and Exporters

Anthomelides, E. G., 28 Haviar Han, Galata.

Assayas & Co., Iossifidis Han, Stamboul.

Athnasiadis Bros., Merkez Richtim Han, Galata.

Balekdjian, V., Brothers, Nour Han, Sirkedji, Stamboul.

Bennahmias, M. L., Ikindji Vakouf Han, 14, Stamboul.

Bostandjoglou, A. & Co., Abit Han No. 20, Galata.

Darr, M., & Co., Ralli Han 3-10, Sirkedji, Stamboul.

Dielmann, G., Messadet Han 12, Stamboul.

Eskenazi, S., Buyuk Kenadjian Han, 9-10, Stamboul.

Galani, John A., Merkez Richtim Han, Galata.

Gantenbein, Burkhard, & Cie., 23-32 Buyuk Tunnel Han, Galata.

Giraud, O., Hudavendighiar Han, Galata.

Karnig Agop, Fils de, Messadet Han, Stamboul.

La Fontaine, Edward, & Sons; Mehmed Ali Pacha Han, No. 56 & 57, Galata.

Lagopoulo, Fettel & Co., 8-9 Ananiadi Han, Stamboul.

Pauer, E. C., & Co., Soc. An. Commerciale Fiumana, Erzeroum Han, 21-22, Stamboul.

Pervanides C., & L. Hazapis, Haviar Han 91, Galata.

Touloukian, S. A. & H., Kaissari Han 20, Stamboul.

Zellich, Henri, & Co., 21 Rue Mahmoudié, Galata.

Cotton Goods

- Ambarian, Nicholas, Sanassar Han, Stamboul.
Barkey & Saul, Turkia Han, No. 1, Stamboul.
Elkiatib, Abbas, Imp. Elkiatib Han, Stamboul.
Faraggi, Léon, Inayet Han, Galata.
Fransès, Salvator, Tchalian Han, Rue Kurekdjilar, Galata.
Hatschadourian, Jeghia, Exp., 41, Katirdjioglou Han, Stamboul
Israelian, R., Tz. Bezazian & H. Eramian, Dilsiz Zade Han, 25-26, Stamboul.
Lebet Frères & Cie., Imp., Bassiret Han, Rue Achir Effendi, Stamboul.
Mouradian, Kevork, Importer, Katirdjioglou Han, Stamboul.
Taranto, Nissim; Kenadjian Han, Stamboul.

Cotton Seed Oil

- Amar, S., & Co., Importers, Validé Sultan Han, Stamboul.
Cariciopoulo, Marc C., Imp., Minerva Han, Galata.
Danon & Danon, Importers, Kendros Han, Stamboul.
Hirzel, R. & O., Importers, Katirdjioglou Han, Stamboul.
Lebet Frères & Cie., Import., Bassiret Han, Rue Achir Effendi, Stamboul.
Tasartez, Henri, Importer, Botton Han, Tahta Kalé, Stamboul.

Cotton Yarn

- Mouradian, Kevork, Importer, Stamboul.

Customs House Brokers

- Cabaud, A., Merkez Richtim Han, Galata.
Pervanides C., & L. Hazapis, Haviar Han 91, Galata.

Decoration (Interior)

- Psalty, Geo. J., Rue Cabristan, Péra.

Dentist

- Dr, Sam Ruben, Union Han, Passage Hayden, Péra

Dry Goods

Taranto, Nissim, Kenadjian Han, Stamboul.

Electrical Supplies

Nowill, Sidney, & Co., Importers, Kevork Bey Han, Galata.

Embroideries (Oriental)

Mardiguan, S., Sons, Yeni Tcharshi, Mahmoud Pasha, Stamboul.

Sadullah, Levy & Mandil, Exporters, Mahmoud Pasha, Stamboul.

Exchange.

Tcherchian, V. D., 136 Fermendjiler, Galata.

Experts

Psychakis, M., 7 Anadol Han, Stamboul.

Exporters (See General Importers and Exporters)

Flour

Abazoglou, Jean, Imp., Abed Han, Galata.

Anthomelides, E. G., 28 Haviar Han, Galata.

Asséo, Moise & Albert, Botton Han, No. 6-8, Stamboul.

Bostandjoglou, A., & Co., Abit Han No. 20, Galata.

Cariciopoulo, Marc C., Importer, Minerva Han, Galata.

Fransès, Salvator, Tchalian Han, Rue Kurekdjiler, Galata.

Lambrinides, J., & Co., Imp., agts. Washburn-Crosby, Omer Abid Han, Galata.

The Swedish Oriental Trading Co., Ménaché Kanzah Béda Han, Stamboul.

Tasartez, Henri, Botton Han, Tahta Kalé, Stamboul.

Forwarders

American Express Company Inc., Nichastadjian Han, Galata.
Sindicato Orientale Italiano, Pinto Han, Stamboul.

Fountain Pens

Kroubalkian, K., Importers, Sole Agent for Turkey, Conklin Pen Co. of New York,
Buyuk Tunnel Han, Galata.
Pervanides C., & L. Hazapis, Haviar Han, 91, Galata.

Fruits (Dried : Almonds, Dates, Figs, Raisins, etc.)

Edwards & Sons, (Near East) Ltd., Turkia Han, Rue Kutubhané, Stamboul;
Stamboul Boîte Postale No. 468.
Israelian, R., Tz. Bezazian & H. Eramian, Dilsiz Zade Han, 25-26, Stamboul.

Furniture

Kroubalkian, K., Importer, Grand Tunnel Han, Galata.
Psalty, Geo. J., Mfr. & Importer, Rue Cabristan, Péra.

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Athnasiadis Bros., Merkez Richtim Han, Galata.
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Barkey & Saul, Turkia Han No. 1, Stamboul.
Bellas, N. D., & Co., Sulten Hamam, Messadet Han, No. 6-7, Stamboul.
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Bostandjoglou, A. & Co., Abit Han No. 20, Galata.
Cosmetto, A., & Co., Omer Abid Han 10/13, Galata.
Dielmann, G., Messadet Han Stamboul.
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Fringhian, Meg., Messadet Han, Stamboul.
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Gantenbein, Burkhard, & Cie., 23-32 Buyuk Tunnel Han, Galata.
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Hirzel, R. & O., Katirdjioglou Han, Stamboul.
Howard, Edgar B., Registered, Demir Capou Djadessi 37-39, Sirkedji, Stamboul.
Israelian, R., Tz. Bezazian & H. Eramian, Dilsiz Zade Han, 25-26, Stamboul.

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Kroubalkian, K., Grand Tunnel Han, Galata.
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Fresco, Fils d'Aslan, Aslan Fresco Han, 2^d Floor, Findjandjilar Youcouchou, Stamb.
Fringhian, Meg., Messadet Han, Stamboul.

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Anthomelides, E. G., 28 Haviar Han, Galata.
Balekdjian, V., Brothers, Exp., Nour Han, Sirkedji, Stamboul.
Bennahmias, M.L., Ikinji Vakouf Han, 14, Stamboul.
Bostandjoglou, A. & Co., Abit Han No. 20, Galata.
Edwards & Sons, (Near East) Ltd., Turkia Han, Rue Kutubhané, Stamboul ;
Stamboul Boîte Postale No. 468.
Tasartez, Henri, Botton Han, Tahta Kalé, Stamboul.
Whittall, J. W., & Co., Ltd., Exp., Sanassar Han, Stamboul.

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Gum Tragacanth

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Gulbenkian Bros. & Co., Exporters, Turkia Han, Rue Kutubhané, Stamboul ;
Stamboul Boîte Postale No. 468.
Hirzel, R. & O., Exps., Katirdjioglou Han, Stamboul.

Guts (Sheep Casings)

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Korevaar T., Oppenheimer Casing Co., Ltd., Turkia Han 13-19, Stamboul.
Lebet Frères & Co., Bassiret Han, Rue Achir Effendi, Stamboul.
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Kutchuk Kenadjian Han, No 28, Stamboul.

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Hirzel, R. & O. Imp., Katirdjioglou Han, Stamboul.
Levant Iron & Machinery Co., Ltd., 142/146 Rue Mahmoudieh, Galata.
Nowill, Sidney, & Co. Imps., Kevork Bey Han, Galata.

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Yoannidès, Spiro, P., Maison Louvre, Pera

Household Utensils

Yoannides, Spiro, P., Maison Louvre, Pera

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Cariciopoulo Marc, C., Minerva Han, Galata.
Cosmetto, A., & Co., Omer Abid Han 10/13, Galata.
Danon & Danon, Kendros Han, Stamboul.
Darr, M., & Co., Ralli Han 3-10, Sirkedji, Stamboul.
Dielmann, G., Messadet Han, Stamboul.
"Intercontinentale", Tchিনি Richtim Han, 1 st Floor, Galata.
Karnig Agop, Fils de; Aslan Han, Galata.
Lagopoulo, Fettel & Co., 8-9 Ananiadi Han, Stamboul.
Lebet Frères & Co., Bassiret Han, Rue Achir Effendi, Stamboul.
Lyster, N. H., & Co., 8-9 Arslan Han, Galata.

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Back & Manson Insurance, Ltd., Palazzo Karakeuy, Galata.
Balekdjian, V., Brothers, Nour Han, Sirkedji, Stamboul.
Compte-Calix & Saverio, G. J., «La Foncière», Galata.
Cosmetto, A., & Co. Omer Abed Han 10/13, Galata.
Galani, John A., Merkez Richtim Han, Galata.
Gantenbein, Burkhard, & Cie., 23-32 Buyuk Tunnel Han, Galata.
Heer, Fritz, St. Pierre Han, Galata.
La Fontaine, Edward, & Sons, Mehmed Ali Pacha Han, No. 56 & 57, Galata.
Seager, Walter, & Co., Tchিনি Richtim Han, Galata.

Pervanides, C., & L, Hazapis, Haviar Han 91, Galata.

Insurance Brokers

Back & Manson Insurance, Ltd., Palazzo Karakeuy, Galata.

Iron & Steel

Levant Iron & Machinery Co., Ltd., Grand'Rue Mahmoudié, Galata.

Nemli Zadeh Djemal, Nemli Zadeh Han, Sirkedji, Stamboul.

Roditi, A., Importers & Exporters, Alallemdji Han 5, Stamboul.

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Danon & Danon, Importers, Kendros Han, Stamboul.

Elkiatib, Abbas, Imp., Elkiatib Han, Stamboul.

Eskenazi, S., Buyuk Kenadjian Han, No.9-10, Stamboul.

Faraggi, Léon, Inayet Han, Galata.

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Paroussiadis, C., & Co., Merkez Rihtim Han, Galata.

Tripo, C. N., & Fils, 11 Rue de la Quarantaine, Galata.

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Yoannidès, Spiro P., Maison Louvre, Grande rue de Péra.

Lloyds Agents

Whittall, J. W., & Co. Ltd., Sanassar Han, Stamboul.

Lumber

Psalty, George J., Importer, Rue Kabristan, Péra.

Mandil, Harry R., Tchupluk, Stamboul.

Machinery

Fringhian, Meg., Importer, Messadet Han, Stamboul.
Harry Boots & Shoes Manufacturing Co., 6-7 Tidjaret Han, Galata.

Manufacturers Agent

Tchilinguirian, S., 2, 3, 4 Regie Han, Stamboul.

Meerschaum

Karnig Hagop, Fils de ; Messadet Han, Stamboul.

Merchants (General)

Abazoglou, Jean, Abid Han 30, Galata.
Cosmetto, A., & Co., Omer Abid Han 10/13, Galata.
Compte-Calix, J., & Saverio, J. G., 7 Rue Tchinar, Galata.
Galani, John A., Merkez Richtim Han, Galata.
Hadji Ressoul Campani, Selamat Han, 22-23, Bagtche Kapou, Stamboul.
Harty's Stores, 27 Tepé Bachi, Pera.
Lagopoulo, Fettel & Co., 8-9 Ananiadi Han, Stamboul.
Sindicato Orientale Italiano, Pinto Han, Stamboul.
Touloukian, S. A. & H., Kaissari Han 20, Stamboul.
The Turkish American Shipping & Trading Co., Haïri, Araboglou & Co., Arabian Han, IV, Galata.

Metals (Tin, Zinc, etc.)

Lebet Frères & Co., Importers, Bassiret Han, Rue Achir Effendi, Stamboul.

Mohair (see Wool)

Nuts and Seeds

Balekdjian, V., Brothers, Nour Han, Sirkedji Stamboul.
Israelian, R., Tz. Bezazian & H. Eramian, Dilsiz Zade Han, 25-26, Stamboul.
Stock & Mountain, Exp., Midhat Pacha Han, Stamboul.

Office Supplies

Hornstein, A., rue Tekke, Pera.
Lyster N.H., & Co., 8-9 Arslan Han, Galata.

Oils (Lubricating, etc.)

Athanasiadis Bros., Merkez Richtim Han, Galata.
Standard Oil Company of New York; Merkez Richtim Han, Galata.
Tasartez, Henri, Impr., Botton Han, Tahta Kalé, Stamboul.
Vacuum Oil Co., Tchিনি Richtim Han, Galata.

Old Clothes

Dogramadjizadé Djemal & Co., 9, Beuyuke Yeni Han, Tchakmakdjilar, Stamboul,

Oleo Oil

Amar, S., & Co., Importers, Validé Sultan Han, Stamboul.

Anthomelides, E. G., 28 Haviar Han, Galata.

Asséo, Moise & Albert, Botton Han, No. 6-8, Stamboul.

Cariciopoulo, Marc C., Importer, Minerva Han, Galata.

Danon & Danon, Imp., Kendros Han, Stamboul.

Hirzel, R. & O., Importers, Katirdjioglou Han, Stamboul.

Opium

Abazoglou, Jean; Exp., Abid Han 30, Galata.

Ambarian, Nicholas; Sanassar Han, Stamboul.

Balekdjian, V., Brothers, Exp., Nour Han, Sirkedji, Stamboul.

Cosmetto, A., & Co., Exporters, Omer Abid Han, Galata.

Gulbenkian Bros., & Co., Exporters, Gulbenkian Han, Stamboul.

Hirzel, R. & O., Exporters Katirdjioglou Han 31, Stamboul.

Nemli Zadé Djemal, Exporters, Nemli Zadé Han, Sirkedji, Stamboul.

Taranto, Nissim; Kenadjian Han, Stamboul.

Touloukian, S. A. & H., Kaissari Han 20, Stamboul.

Oriental Rugs & Carpets (See Carpets)

Otto of Roses

Hirzel, R. & O., Exp., Katirdjioglou Han 31, Stamboul.

Paper

Société Anon. de Papeterie et d'Imprimerie, (Anciens Etabl. Fratelli Haïm), Galata.

Persian Prints

Toumadjan, Nishan T., Parmak-Kapou, Alibe Yokouchou, Stamboul.

Petroleum

Athansiadis Bros., Merkez Richtim Han, Galata.

Fringhian, Meg., Importer, Messadet Han, Stamboul.

Standard Oil Co. of New York Importers, Merkez Richtim Han, Galata.

Photographic Supplies (See Cameras)

Printers and Bookbinders Material and Machinery

Soc. An. de Papeterie et d'Imprimerie, (Anciens Etabl. Fratelli Haïm), Galata.
Zellich, Henri & Co., Galata, Rue Mahmoudié 21, Galata,
Zellich Frères, Rue Yazidji, Péra.

Printing Paper

Hirzel, R, & O. Importers, Katirdjioglou Han, Stamboul.
Soc. An. de Papeterie et d'Imprimerie, Imp. (Anciens Etabl. Fratelli Haïm) Galata
Zellich, Henri & Co. Im. Galata, Rue Mahmoudié 21, Galata.
Zellich Frères, Rue Yazidji, Péra.

Publishers

Société Anon. de Papeterie et d'Imprimerie, Anciens Etabl. Fratelli Haïm, Galata.

Raw Materials

Faraggi, Léon, Exporter, Inayet Han, Galata.

Rice (see Sugar)

Sausage Casings (See Guts)

Sewing Machines

Singer Sewing Machine Company, Grand Rue de Péra.

Ship Chandlers

Dabovich & Co., Eski Lloyd Han, Galata.

Shipping & Shipping Agents

Algranti, Victor, Yeni Han, Sirkedji, Stamboul.
Brazzafolli, D., (Lloyd Triestino), Moumhané, Galata.
Byron Line, Tchিনি Richtim Han, Galata.
Cabaud, A., (Successor to Theo. N. Curmusi), General Agent White Star, White
Star Dominion & Red Star, Merkez Richtim Han, Galata.
Dabovich & Co., Eski Lloyd Han, Galata
Danon & Danon, Kendros Han, Stamboul.
Foscolo, Mango & Co., Ltd., Hovaghimian Han, Galata.
Galani, John A., Merkez Richtim Han, Galata.
"Intercontinentale", Seir Sefain Han, Galata.
La Fontaine, Edward, & Sons; Mehmed Ali Pacha Han, No. 56 & 57, Galata.
Reboul, L., Galata.
Seager, Walter, & Co., Tchিনি Richtim Han, Galata.
The Turkish American Shipping & Trading Co., Haïri, Araboglou & Co., Arabian
Han, VI, Galata.

Vuccino, C., Cité Française, Galata.
Whittall, J. W., & Co., Ltd., Sanassar Han, Stamboul.

Silk Goods

Hatschadourian, Jeghia, 41, Katirdjioglou Han, Stamboul.
Mardiguan, S., Sons, Yeni Tcharshi, Mahmoud Pacha, Stamboul.

Silk - Raw

Hatschadourian, Jeghia, Exp., 41, Katirdjioglou Han, Stamboul.

Skins, Hides and Furs

Arsen, A. G., & Co., Exporters, Nour Han, Sirkedji, Stamboul.
Beraha, H., (Ancienne Maison Sarfati) Exporter, Germania Han, Stamboul.
Edwards & Sons, (Near East) Ltd., Turkia Han, Rue Kutubhané, Stamboul;
Stamboul Boîte Postale No. 468.
Fresco, Fils d'Aslan, Exporters, Aslan Fresco Han, 2^d Floor, Findjandjilar You-
couchou, Stamboul.
Howard, Edgar B., Registered, Demir Capou Djadessi 37-39, Sirkedji, Stamboul.
Lagopoulo, Fettel & Co., 8-9 Ananiadi Han, Stamboul.
Paroussiadis, C., & Co., Merkez Rihtim Han, Galata.
Tripo, C. N., & Fils, Exp., 11 rue de la Quarantaine, Galata.

Slippers-Turkish

Toumadjan, Nishan T., 3 Yeshil-Direk, Stamboul.

Stationery

Hornstein, A., rue Tekke, Pera.
Kroubalkian, K., Imp., Grand Tunnel Han, Galata.
Soc. An. de Papeterie et d'Imprimerie. Anciens Etabl. Fratelli Haïm, Galata.
Zellich, Henri, & Co. Imp., 21 Rue Mahmoudieh, Galata
Zellitch Frères, Rue Mahmoudieh, Galata.

Sugar, Coffee and Rice

Anthomelides, E. G., 28 Haviar Han, Galata.
Bostandjoglou, A., & Co., Abit Han, No. 20, Galata.
Crassopoulos, Basile C., 11 Rue Smyrne, Emin Eunu, Stamboul.
Faraggi, Léon, Inayet Han, Galata.
Fransès, Salvator; Tchalian Han 7, Rue Kurekdjiler, Galata.
Fringhian, Meg., Imp., Messadet Han, Stamboul.
Gantenbein, Burkhard, & Cie., 23-32 Buyuk Tunnel Han, Galata.
Moscopoulos, Antoine, Balouk Bazar Han, Helvadji Sokak No. 3, Stamboul.

Surveyors

Psychakis, M., 7 Anadol Han, Stamboul.

Tanning

Tripo, C. N., & Fils, 11 rue de la Quarantaine, Galata.

Telegraph Companies

The Western Union Telegraph Company, Leon E. Melissarato, Representative, Iktissad Han, 11-12, Galata.

Textiles

Faraggi, Léon, Inayet Han, Galata

Tin Cans and Hardware Factory

Athanasiadis Bros., Merkez Richtim Han, Galata.

Tobacco

Abazoglou, Jean, Exporter, Abed Han 30, Galata.

Alston Tobacco Company, Palazzo Karakeuy, Galata.

Balekdjian, V., Brothers, Exporters, Nour Han, Sirkedji, Stamboul.

Foscolo, Mango & Co., Ltd., Exporters, Hovaghimian Han, Galata.

Galani, John A., Merkez Richtim Han, Galata.

Gary Tobacco Co., Inc., Merkez Richtim Han, Galata.

Levy, M., & Co., Exp., Emin Bey Han 9, Stamboul.

Nemli Zadé Djemal, Exporter, Nemli Zadé Han, Sirkedji, Stamboul.

The Standard Commercial Trading Corporation, Aslan Han, Galata.

Tourist Agency

American Express Co., Nichastadjian Han, RueVoivoda, Galata.

Typewriters and Supplies

Hornstein, A., rue Tekke, Pera.

Kroubalkian, K., Sole Agent & Depositor for Turkey, «Royal» and «Corona» Typewriters and Globe-Wernicke Products, Buyuk Tunnel Han, Galata.

Lyster, N. H., & Co., 8-9 Arslan Han, Galata.

Soc. An. de Papeterie et d'Imprimerie, Imp., Anciens Etabl. Fratelli Haïm, Galata.

Underwriters

Back & Manson Insurance, Ltd., Palazzo Karakeuy, Galata.

Wines and Liquors

Sadullah, Levy & Mandil, Importers, Mahmoud Pacha, Stamboul.

Wool and Mohair

Arsen, A. G., & Co., Exp., Nour Han, Sirkedji, Stamboul.

Barkey & Saul, Turkia Han No. 1, Stamboul.

Edwards & Sons, (Near East) Ltd., Turkia Han, Rue Kutubhané, Stamboul ; Stamboul Boite Postale No. 468.

Fresco, Fils d'Aslan, Exporters, Aslan Fresco Han, 2^d Floor, Findjandjilar You-couchou, Stamb.

Hatschadourian, Jeghia, Exp., 41, Katirdjioglou Han, Stamboul

Howard, Edgar B., Registered, Demir Capou Djadessi 37-39, Sirkedji, Stamboul.

Levy, M., & Co., Exporters, Emin Bey Han, Stamboul.

Roditi, A., Exporters, Alallemdji Han 5, Stamboul.

Stock & Mountain, Midhat Pacha Han, Stamboul.

Taranto, Nissim, Kenadjian Han, Stamboul.

Individual Members at Constantinople

- Allen, Charles E., American Consulate General, Pera.
- America, F. M., Correspondent in the Near East of the Associated Press of America, Club de Constantinople, Péra.
- Bell, F. W., Gary Tobacco Co., Merkez Richtim Han, Galata.
- Blattner, Andrew, 3-4, Keuprulu Han, 1st floor No. 36, Sirkedji, Stamboul.
- Briggle, Lester W., Constantinople Woman's College, Arnaoutkeuy.
- Cabaud, A., Merkez Richtim Han, Galata.
- Campbell, C. D., Manager, Standard Oil Co. of New York, Merkez Richtim Han, Galata.
- Correa, W. H., Standard Oil Co. of New York, Merkez Richtim Han, Galata.
- Damon, Theron J., Yildiz Han, Galata.
- Fowle, Luther R., American Bible House, Stamboul.
- Gates, C. F., D. D., LL.D., President, Robert College, Roumeli Hissar.
- Gillespie, J. E., American Embassy, Pera.
- Goodsell, Rev. F.F., American Missions, American Bible House, Stamboul.
- Heck, Lewis, Manager, Edgar B. Howard, Import-Export, Demir Capou Djad. 37-39, Stamboul.
- Huntington, Geo. H., Professor, Robert College, Roumeli Hissar.
- King, P. E., Manager, Alston Tobacco Co., Palazzo Karakeuy, Galata.
- Kyfioti, John, Manager of the Maison Psalty, Furniture House & Factory, Pera.
- Lebet, Edouard, Bassiret Han, Rue Achir Ef., Stamboul.
- Mandil, Harry R., Tchupluk, Stamboul.
- Miller, W. B., Standard Oil Co. of New York, Merkez Richtim Han, Galata.
- Mizzi, Dr. Lewis F., 11 St. Pierre Han, Galata.
- Stem, F. B., Manager, Gary Tobacco Co., Merkez Richtim Han, Galata.
- Stevens, Elbert C., Executive Secretary, Y.M.C.A., Stamboul.
- Tchertchian, V. D., 136 Fermendjiler, Galata.
- Tompkins, V. D., Standard Oil Co. of New York, Merkez Richtim Han, Galata.
- Vuccino, C., Cité Française, Galata.



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on commission basis for Continental
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American Consular Service, Zurich, Switzerland.

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522 Fifth Ave., New York

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Phelps, Dodge Co., 99 John Str., New York.

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c/o International General Electric Company, 120 Broadway, New York City.

WILLARD STRAIGHT, †

LUCIEN IRVING THOMAS,

Standard Oil Company of New York.

HOWARD HEINZ,

H. J. Heinz & Co., Pittsburgh Pa.

*) Elected honorary life member, Jan. 26, 1915.

***) Elected honorary life member, Feb. 8, 1926.

† Deceased.

SADULLAH, LEVY & MANDIL

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M. & J. Taranto. Exporters of Dried Fruits and Valonea.

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KEUN, MISSIR & C^o
S M Y R N A

Merchants. Steamship and Insurance Agents.

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- The American Express Company Inc.**, 44 Philonos Street. Bankers.
- Aslanides Brothers**, Zervos Building, Filonos & Tsamadou Streets. Shipping and General Commerce; Electrical Engineering.
- G. N. Assimacopoulos & Co.**, Sirenghela Building. Importers and Exporters; Food Stuffs; Manufacturing Agents.
- Banque Panayotopoulo.**
- J. Bolonaki Brothers**, 20 Capodistria Street. (Cable address : Bolanbros). General Merchants ; Flour, Sugar, Coffee, Rice.
- P. G. Callimanopulo**, 2 Sotiras Street. Shipbroker and Freight Contractor; Bunkering. Agents at all ports in Greece.
- Emmanuel G. Casdaglis Fils.** Ship-owner.
- Consologlou Frères**, Stoa Rizari. Commission and Representation for Colonials.
- J. D. Corcodilos & Sons**, 6 Bouboulina Street. Coal Importers; Ship-owners.
- Danon & Danon**, Sirenghela Building. General Importers and Exporters, Specializing in Food Products and Leather.
- Export Steamship Corporation**, 37 Philonos Street (Represented in Greece by The Michalinos Maritime and Commercial Co., Ltd.)
- M. B. Komvopoulo**, 32 Philonos Street. Agent for Pillsbury's Flour.
- Lekas & Drivas**, 46 Philonos Street. Importers of General Merchandise and Exporters of Food Products.
- A. E. Lombardo**, 16 Tsamadou Street. General Commission Merchant.
- S. & E. & A. Metaxa**, Successors to S. A. Metaxa Heirs. Manufacturers of Cognac.
- The Michalinos Maritime & Commercial Co., Ltd.**, 37 Philonos Street.
- James M. Politis**, Politis Building. Agent for all Greece for the International Milling Co., Minneapolis, Minn.
- D. Pouris**, 4 Tsamadou Street. Manufacturer of Cognac.
- Sarantis Frères**, Spiraki Building. General Import and Export Agents.
- Standard Oil Company of New York.**
- Geo. C. Stringos**, Spiraki Building. Banker, General Importer and Exporter.
- T. P. Tagaris**, Yannoulato Building, 2nd floor. Steamship Agent and Contractor.
- U. S. Shipping Board**, Zervos Building, Philonos & Tsamadou Streets.
- Vassiliadis & Theofanidis**, 42 Makra Stoa Street. Importers and Exporters.
- Ath. Xanthopoulo Sons & Co.**, 6^B Loudovicou Street. Commission Agents for Flour, Coffee and Sugar; Importers of these Articles; Coal; Shipping.

AMERICAN CHAMBER OF COMMERCE FOR THE LEVANT

MEMBERS in ATHENS, Greece

- The American Express Company Inc., Carapanou Building. Bankers.
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- The American Tobacco Company of the Orient, Carapanou Building.
- Bank of Athens.
- Bodossaki Athanassiades, Carapanou Building. Banker and Contractor.
- Harry Bogdis, 5 Karolou Street. Dealer of Dodge Brothers Motor Cars, Graham Brothers Trucks and Busses, and U. S. Rubber Company Products.
- Bourne & Co. - New York. Central Office in Greece: 12 Odos Lycourgou, Athens. The Singer Manufacturing Company's Sewing Machines.
- Soc. Anon.: André Cambas, Rue Philhellenou. Wines.
- Ghiolman Brothers, Constitution Square. Tourist, Shipping, Forwarding and Insurance Agents.
- R. & W. Hill, 55 Aeolus Street. Mines.
- Ionian Bank, Limited.
- H. C. Jaquith, Managing Director, Near East Relief.
- Kikizas, Trakas & Co., The Office Appliance Company, 4 Stadium Street.
- Mac Andrews & Forbes Industrial Company, 4 Voulis Street. Manufacturers of Wool Carpet Yarn, High Class Oriental Carpets and Rugs.
- Papayoannou Bros. & Co., 9^A Edward Law Street. Importers of Machinery and Electrical Supplies; Distributors for Delco Light Products, Toledo Scales, Worthington Pumps, Semi-Diesel and Diesel Engines.
- Patrianakos & Co., 37 Third of September Street. Motor Cars, Tires and Accessories.
- A. Philippou, 14 Odos Lycourgou. Importer of Cotton Cloth, Woollens, Chromed Leather and various other articles.
- The Standard Commercial Trading Corporation, Carapanou Building. Tobacco.
- Standard Oil Company of New York.
- James Vusher, 3 Voulis Street. Agent for Cadillac, Buick and Chevrolet Motor Cars.

GHIOLMAN BROTHERS

TOURIST OFFICE

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MEMBERS in SALONIKI, Greece.

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- The American Tobacco Company of the Orient.**
- Sam Arditti**, Rue des Banques No. 1. General Commission and Shipping Agent.
- Benis Frères**, Rue Vaïou. Exporters of Furskins, Skins, Wool, Hair, Opium, Saffron and Fennelseed.
- Haim & Albert Benvenisté**. General Importers and Exporters.
- Isaac J. B. Cohen & Fils**, 7 Rue Katouni. (Cable address : Iscohen) Colonials.
- Danon & Danon**, Singer Building No. 8. General Importers and Exporters, Specializing in Food Products and Leather.
- H. I. Economides & P. C. Malescas**, 40 Coundouriotou Street. Agents for General American Motor Cars Co.,—Cadillac, Buick, Chevrolet; Accessories.
- Georgiadès Bros. & Co.** Importers of Molasses.
- Juda & Salmona**. Copper; Cotton Goods; Cotton Seed Oil; Drugs; Pharmaceutical Products; Groceries; Metals—Tin, Zinc; Lubricating Oils; Oleo Oil.
- S. D. Kyrou & Co.**, 14 Coundouriotou Street and 79 Nikis Avenue. Lincoln, Ford, Fordson and Automobile Accessories.
- Nicolas Manos**, 11 Rue St. Minas. Insurance; Representation on Commission.
- Albert Nehama, Cohen & Co.**, 28 Rue Condouriotis. Grain, Flour, Forage Merchants, Colonials; Import and Export.
- Olympos Naoussa**, Soc. Anon. Brasserie. Brewery, Ice-Making, and Cold Storage Plants.
- C. Sachinis & Fils**, 12 Bâtiment du Port. Flour, Timber, Sugar, Representation and Commission.
- Sarantis Frères**, Dracoulis Building. General Import and Export Agents.
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- Albert Scialom & Co.**, Kyrstsis Han. Fennel Seed; Gum; Mastic; Opium; Poppy Seed; Saffron.
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- Standard Oil Company of New York.**
- Isaac J. Yahiel**. General Commission Agent.

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C. J. Giraud & Co. Exporters of Currants, Sultanas, Olive Oil, Licorice Root and Valonea.

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Pumps, Semi-Diesel and Diesel Engines.

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Spiro X. Stavrulopulo. Agent of National Steam Navigation Co., Ltd., of
Greece, and of the Byron Steamship Co., Ltd., of London. Coal
Merchants.

Other Members in Greece

The American Tobacco Company of the Orient, CAVALLA.

F. Aslan, VOLO. Representation-Commission; Raw Materials; Iron and Metals;
Cereals.

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Importation - Exportation - Commission

SPECIALISTS IN DRIED FRUITS AND SHELLED WALNUTS

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Compagnie Tagger, Boulevard Dondoukoff 16. Representation and Commission.

Consortium de Tabac, (Fabriques de Tabac Réunies, SA.; T. D. Karcheff Fils & Cie.; Belo More, S. A.) Headquarters, 11, Rue Moskovska, Sofia. Principal Depots: Haskovo, Lovdid, Doupnitza. Cables: Tabacompani.

Fumaro, Belgian Tobacco Trading Company Ltd. Head Office, Brussels. Branches: Austria: Vienna; Bulgaria: Sofia, Shoumen, Doubnitza, Haskovo, Kirdjali, Plovdiv, Nevrocop, Gorna-Djoumaya, Stanimaka, Stara-Zagora, Yambol, Tatar-Bazardjik; Turkey: Constantinople, Adrianople, Brousa, Ismidt, Smyrna, Samsoun, Bafra, etc.; Greece: Salonica, Xanthie, Drama, Cavalla, etc., etc.

Nikola Momtchiloff, Director of Banque Franco-Belge.

Boris A. Persiyski, P. O. Box. No. 30. Manufacturer of Persian Rugs & Carpets. Cable address: Persiyski.

Standard Oil Company of New York.

"Stréla" Ltd., International Motor Car Company. Agents for General Motor Co. (Chevrolet and Oakland); representatives of Goodyear Tire Co., Akron, Ohio; National Accessories Corporation of Chicago. Sole Agents for Bulgaria of Oliver Chilled Plow Works.

Grigor Vassileff, 112 Ulitza Rakowsky. Lawyer.

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AMERICAN CHAMBER OF COMMERCE FOR THE LEVANT
MEMBERS in BUCHAREST, Roumania

- The Baldwin Locomotive Works, Strada Viitorului 94.
Banque de Crédit Roumain, Strada Stavropoleos 6.
N. Brück & Co., Steamship and Forwarding Agents, Banking.
J. P. Hughes, Romano-Americana, 126, Calea Victoriei.
«La Cometa», Société Anonyme Roumaine pour l'Industrie et le Commerce de Pétrole, Rue Académie 30. Petroleum.
Marmorosch, Blank & Co., Strada Paris 10. Bankers.
«Mecano» Société Anonyme par actions, Strada Jonica 8. Electrical and other Machinery; Metals.
Jacques Paucker, Strada Smardan 27. Importer of Machinery of all kinds.
Henry J. Présenté, 3, Strada Silari. Importer of Colonials.
«Romano-Americana», Societate Anonima pentru Industria, Comerciul si Exportul Petrolului, 126, Calea Victoriei. Petroleum.
Société Générale d'Exportation, S. A., Rue Lips cani 10. Paid up capital, 70,000,000. Export of Cereals and all other Roumanian Products; Import of Colonials; Banking. Telegraphic Address: GENEREX. Branches at Braila, Constantza and Galatz. Agencies at Bazargic, Bechet, Calafat, Calarasi, Cetate, Chilia, Corabia, Graiova, Giurgiu, Ismail, Ramnicu-Sarat, Reni, Silistra, Turnu-Magurele and Turtucaia.
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NOUR HAN, SIRKEDJI

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Cable address in New York City: VOHEG

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Association des Importateurs d'Automobiles.

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L. M. Manasseh of the firm, Melki & Manasseh. Chrissoffel & Co. Wares; Jewelry.
L. Jacquin Confectionery, Hosiery, Perfumery, Shoes, Walking Sticks.
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Autostrop and Apollo Razors, Hats, etc.

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Material.

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Antiquities: Hittite & Greco-Roman. Branch at Jerusa'em.

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Standard Oil Company of New York.

Syria Auto & Electric Co., P. O. Box 288. New York Office, 141 Clinton St.,
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sulate. Correspondent of the Credit Lyonnais and its agencies at Paris,
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Ibrahim & Abdallah Wardé & Cie. Successors to Michel Hoekké. Export: Skins,
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Import: Copper, Brass, Tin, Sal Ammoniac, etc.

AMERICAN CHAMBER OF COMMERCE FOR THE LEVANT

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- J. Assouad & Frères.** (Edouard Assouad) : All Kinds of Banking ; Agents for the American Express Company, Crédit Lyonnais, Chase National Bank of New York, Equitable Trust Company of New York and Paris, and Correspondents of many other European Banks ; also Commission Agents.
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- Elias Hindié.** Exporter : Wool, Cotton, All Kinds of Skins, Pistachio Nuts, Gallnuts, Gum, Liquorice Root, etc.
- Nicolas Hindié.** Importing and Exporting ; Banking ; Specializing in Importation of Foodstuffs, and Exportation of Wool, Mohair, Gum Tragacanth, Gallnuts, Skins, Hides and Furs.
- Lorenzo Y. Manachy.** Cotton Goods; Cotton Seed Oil; Gum Tragacanth; Hardware, Tools; Wool, Mohair.
- Habib Mégarbané et Fils.** Dried Fruits—Almonds, Dates, Figs, Raisins, etc., General Importers. Exporters : Opium, Petroleum; Sugar; Wool, Mohair.
- Etablissement Orosdi Back.** Ready-made Clothing, Hosiery, Silk, Glassware, Hardware, Foodstuffs and Groceries.
- Hillel Picciotto & Co.,** P. O. Box 79. Importation, Commission. Cotton Yarns, Wool, Hosiery. Specializing in Remnants of all Kinds. Agents for Nobel Frères. Branches at Aleppo, Cairo, Constantinople and Beirut.
- Rafie Frères.** General Importers of Petroleum, Sugar, Cotton, Silk and Woolen Goods ; and Exporters of : Wool, Cotton, Gum Tragacanth, Gallnuts, Skins, Almonds, Pistachio Nuts, etc.
- Schuep & Co.,** Cotton Goods; Dyes: Linoleum, Oil Cloth; Typewriter Supplies.

Other Members in Syria.

- Asfar & Sara,** DAMASCUS. Successors to B. Asfar (Lutticke & Cie). Exporters of Wool, Casings and Hides ; Dried Apricots, Apricot Paste. General Importers, Bankers Paying Drafts Against Letters of Credit.
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