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# Levant Trade Review

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## **TURKEY — A COMMERCIAL AND INDUSTRIAL HANDBOOK (\*)**

The United States Department of Commerce has just published in its Trade Promotion Series (N°28) an excellent monograph of 232 pages, entitled « Turkey — A Commercial and Industrial Handbook ».

Most of the material was prepared under the direction of Consul General G. Bie Ravndal before his departure from Constantinople last year. Among his assistants were: Julian E. Gillespie, Commercial Attaché; G. Howland Shaw and J. Pierrepont Moffat, Secretaries of Embassy; Consuls Charles E. Allen, Maynard B. Barnes, R. A. Wallace Treat, Herbert S. Bursley, Edwin A. Plitt and J. Loder Park. The work is well edited by James R. Mood, now of the Commercial Attaché's office at Constantinople.

The handbook is a real mine of information, presented in interesting and concise form, and with fine accuracy. Care has been taken to bring the information up to the latest date possible.

The Introduction, containing statements of the economic policy of the Turkish Republic, is followed by a section dealing with the geography of Turkey.

The section on social conditions deals with population, cultural activities, the emancipation of Turkish women, public health and social welfare work. A clear summary follows of the Turkish constitution and the administration of government.

The long section on Turkish communications is probably the best statement on this subject published in America and contains just the facts needed for general information. Public utilities and reconstruction, irrigation and water power follow.

The section on agriculture and the land is long and full, as it should be where agricultural possibilities form so great a part

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(\*) Price 75 cents, sold by the Superintendent, Government Printing Office, Washington D. C.

of a country's riches. Fisheries and forestry are followed by a complete section on minerals and mining.

The article devoted to manufactures is necessarily brief but contains grist for the businessman's mill.

The sections on commerce and insurance and on business practice ought to be read by everyone desiring to understand the alphabet of procedure in Turkey.

The article on public finance shows the difficulties met by the new government in its work of reconstruction and the enormous effort it is making to gain a sound financial basis.

A highly able section on banking concludes the monograph.

Value is added to the work by eight large illustrations and three fine maps. The appendixes contain a brief summary of American relations with Turkey, a guide for the spelling of Turkish names and tables of weights and measures and coin values.

The handbook is strongly commended to persons considering investments or business activities in Turkey and to those who desire condensed information on current, social and industrial conditions.

### Maritime Movement Port of Smyrna during the year 1925.

FLAG	Number of vessels			Tonnage		
	Steam	Sailing	Total	Steam	Sailing	Total
American .....	12		12	37,793		37,793
Belgian .....	1		1	196		196
Danish .....	4		4	5,433		5,433
Dutch .....	59		59	81,011		81,011
Egyptian .....	4		4	3,979		3,979
English .....	244		244	576,072		576,072
French .....	66		66	167,437		167,437
German .....	76		76	94,182		94,182
Greek .....	70	55	125	38,045	349	38,394
Italian .....	341	11	352	610,830	2,667	613,497
Japanese .....	1		1	4,259		4,259
Norwegian .....	13		13	14,428		14,428
Roumanian .....	4		4	2,860		2,860
Russian .....	13		13	12,606		12,606
Serbian .....	12		12	15,245		15,245
Swedish .....	6		7	7,427		7,427
Turkish .....	500	1,050	1,550	284,411	16,098	300,509
Yugo-Slavian .....	12		12	14,740		14,740
<b>TOTAL .....</b>	<b>1,438</b>	<b>1,116</b>	<b>2,554</b>	<b>1,970,954</b>	<b>19,114</b>	<b>1,990,068</b>

## TURKISH EARNINGS TAX LAW

The Earnings Tax law was published in the *Official Gazette* of the Turkish Republic on March 14, 1926. The law, which becomes effective with the new financial year, June 1st, 1926, is translated as follows :

Art. 1.— All persons and corporations in the Republic of Turkey carrying on trade, art and industry, or engaged in any business or enterprise mentioned in the present law, under the terms and conditions laid down therein, are subject to an earnings tax.

Art. 2.— The following persons and corporations are exempt from this tax :

- 1.— Writers; translators; teachers in night, apprentice and village schools (but only in so far as these professions are concerned).
- 2.— Farmers who sell their produce without opening a shop, as well as their implements, machinery and transport.
- 3.— Hunters who sell their game according to clause 2 and fishermen (except middlemen), as well as their implements and transport.
- 4.— Cattle breeders under clause 2, as well as their implements and transport.
- 5.— Agricultural laborers, fishing crew if not hired, shepherds and domestic servants.
- 6.— Vineyard keepers and gardeners (except middlemen).
- 7.— Fairs and exhibitions of national and international character, opened for less than a year; sellers of goods so far as their sales in the fair or exposition are concerned. (This exception applies to foreigners on the basis of reciprocity).
- 8.— Co-operative societies if not commercial.
- 9.— Weavers using only house looms and employing no workmen.
- 10.— Midwives and nurses in towns of less than 5,000.
- 11.— Laborers, employees and itinerant vendors below 18 years or over 65, or persons blind in both eyes, or paralytic or deprived of one or both of their arms or legs.
- 12.— All persons receiving pensions in so far as their pensions are concerned.
- 13.— Private asylums, private sanatoriums, private primary schools and miscellaneous societies which the Government has declared to be beneficial to the public.
- 14.— Those who by special laws or agreements have been exempted from income or earnings tax.
- 15.— Admission fees, monthly contributions and donations to all societies and political parties having no commercial object.
- 16.— Ambassadors, Ministers and Consuls, and their employees who are not local subjects (so far as their profession is concerned, and on the basis of reciprocity).
- 17.— Government installations and factories.

### PART I

#### Tax payers who must give declarations ;

#### Method of Assessment

Art. 3.— The tax payers mentioned below must report their earnings by declarations :

- 1.— All companies and limited societies mentioned in the commercial law and their agents and branches.

2.— Agencies and branches in Turkey of companies having their head office in foreign countries.

3.— All persons engaged in banking, insurance, loans, exchange, or wholesale transactions in jewels.

4.— Those who exploit warehouses.

5.— Agents who have an office, brokers, Government contractors, commission agents, labor contractors and persons who take charge of goods for transportation.

6.— Those who run steamers or vessels of more than 50 tons capacity or who are engaged in any form of land communication or transportation.

7.— Theatres, cinemas, concerts, dance halls or other places of amusement out of doors or in close ; race courses, hotels and beer houses.

8.— Doctors, veterinaries, lawyers, engineers, architects, dentists, pharmacists, property owners, notaries and all those who practice liberal professions, intellectual or manual, at home or in offices or clinics ; newspaper owners, managers of private schools and of clubs not recognized by the state as being of public utility.

9.— Advertising bureaus, real estate and land agents, shipping agents and brokers, proprietors of public baths and persons sub-renting apartments.

10.— All persons engaged in trade or industry not mentioned above, occupying premises for commercial purposes whose rental prevailing before the year 1915 by virtue of the house tax law of June 14, 1919, was Ltqs. 40 or in 1925 Ltqs.300. (If the regulation of 1886 is still in force, the law of 1910 is taken into account).

Art. 4.— Tax payers mentioned in Art. 3 must in addition to the above declaration present another declaration mentioning :

Names, residence, allowances, allocations, salaries, wages, fees, living and rental allowances, gratuities and other benefits of monetary value of all permanent or temporary directors and other persons employed by the taxpayer.

The political Parties and Associations not subject to this tax are also bound to submit such a declaration about their staff.

The commercial and industrial institutions, political Parties and Associations that have several offices and agencies will submit separate declarations for each one of their Branches to the Local Authorities. A single declaration can, however, be presented by a Main Office according to the system of its organisation.

Changes in the members of staff during the course of the year must also be reported to the Fiscal Office at least within a month's time of the change.

Art. 5.— No declaration is needed for functionaries and employees who receive their salaries from the budget of the State, Vilayet, Countries and Municipalities, as well as Presidents and Members of Administrative Councils, directors, employees, artisans and laborers in State Departments of commercial character.

### When and How these Declarations should be made out

Art. 6.— Declarations should be handed in the first month of the financial year addressed to the local fiscal office against receipt. They can also be sent by registered post with return receipt. In this case the date of delivery to the post office will be considered as the real date of transmission to the fiscal office.

Taxpayers whose fiscal year does not correspond with the calendar year will hand in their declaration for the first year after the application of this law within

two months following the end of their fiscal year, under the obligation of making their subsequent fiscal year concord with the calendar.

Art. 7.— Any person or legal entity newly undertaking such business as necessitates the declaration as above, must hand in such a declaration at the beginning of the financial year following the year in which the business was started; those who terminate their business or transfer it to others in the course of a financial period have to hand in within fifteen days from the date of such transfer or termination, a declaration advising the fact, and indicating the results of the financial period at the end of which they have ceased their activities. In case of death, this obligation falls upon the heirs.

Art. 8.— One and the same taxpayer is to present but one declaration to the Local Assessment Office for earnings yielded by various enterprises that are carried in the same premises; he will present separate declarations in case the enterprises are independent and are carried on in different premises. In case he has various branches in various towns and cities, he will have to present separate declarations for them to the Local Assessment Offices. However, those organisations, the accounts and balance sheets of whose branches are centralized in one Office, have to make but one declaration and give it over to the Local Assessment Office where their general transactions are concentrated. In such cases these branches are under obligation to give notice to the Local Assessment Office that their declarations are to be given in their name by their Head Office. This notice will stand for their declarations.

Art. 9.— Taxpayers who have not handed in their declarations within the prescribed time limit, will be compelled to pay double the amount of the tax, which will be fixed according to Art. 22 given below; in case of repetition of the offence, the tax will be increased fourfold and if it be repeated a third time, besides the collecting of a fivefold tax, the premises of the taxpayer will be closed for a period of six months, without necessity of any legal proceeding.

Penalties of this kind for the non-delivery of declarations concerning the staff will be imposed on the employer who will not have any right of recourse against his employees; in such cases the premises will not be closed. The Assessment Office is under obligation to notify before the approach of the Fiscal Year the taxpayers mentioned in Clause 10 of Art. 3 that they are subject to Declaration, otherwise this Article will not hold good for taxpayers of this category for not having given declaration in due time.

Art. 10.— The declaration must bear the name, residence, occupation of the taxpayer, his total gross income and the sums deducted from this total in conformity with the following articles. The difference between these two totals will serve as basis for fixing the tax.

Art. 11.— Those taxpayers mentioned in Article 3 whose operations are duly considered as commercial, as well as notaries' offices, schools and newspaper administrations, should attach to their declaration the balance sheet of the year, as well as a detailed statement of Profit and Loss.

Art. 12.— In the Assets of the balance sheet will figure: the property of the taxpayer, the real estate, the cash in hand, bank deposits, and amounts due from debtors; in the Liabilities will figure: the capital, the reserve and debts to creditors.

The difference between the Assets and Liabilities will equal the result of the Profit and Loss Account.

If the assets exceed the Liabilities of the taxpayer, it will be considered that the commercial year closed with profit for him, the contrary would indicate that he has suffered a loss.

Art. 13.— Under the heading of profits in the statement of Profit and Loss will be shown in detail those earnings which the commercial books of the taxpayer indicate as having been closed with profits and those which are closed with loss as indicated by the above books should be shown under the heading of loss together with the operating costs, salaries, wages, etc., rents, postage and telegrams, advertising, repairs, insurance, all interests paid, all kinds of taxes, duties imposed on the business other than the tax imposed by this law and all other general expenses. The difference between the total of items carried as profits and items reported as losses will constitute the taxpayer's net profit or loss. This difference must correspond to the profit or loss shown on the Balance Sheet. If the building occupied by the taxpayer is his own property its rental should be indicated as an expense, and property — and house — taxes paid thereon cannot be added thereto as such.

Art. 14.— The taxpayer must observe the following points in drawing up his Profit and Loss.

1.— Allowances, salaries, etc., for the personal account of the taxpayer cannot figure under losses, nor can his domestic expenses. Only companies in which one associate assumes a duty or situation, remunerated according to special provisions, are authorised to include this remuneration in the total expenses which come under the Profit and Loss account. But it is necessary in such case that the amount of this allowance figure in the compulsory declaration, under the item of salaries of Staff.

2.— The rate of depreciation as well as amortisation of commercial and industrial property must not exceed 10 %. Joint Stock Companies where the rate of depreciation or amortisation is fixed by By-Laws approved by the Government, this rate will be recognized and valid. In such cases the rental value of their real property cannot be indicated as a loss and the taxes imposed thereon only can be included in their expenses.

3.— Reserve funds set apart from income by taxpayers other than the Companies are not admissible. Companies whose By-Laws have received the sanction of the Government can detach reserve funds from their incomes within the limits fixed in their Articles of Association and can include the same in their Liabilities. The Reserve funds to be detached by other Companies are admissible on condition that they do not exceed 5 % per annum and do not exceed 25 % of the total amount of their capital.

The amount of money to be detached from income as reserve funds by taxpayers other than the Companies as well as the Reserve Funds to be detached by the Companies over and above what they are authorized so to do under this clause, will be regarded as profits and will be subject to taxation.

Equally, in case the reserve funds detached by the Companies within the bounds of their authorization are distributed, no matter under what form, to the shareholders, or the Company is liquidated, the tax must be paid. The Reserve Funds that have accumulated prior to the promulgation of the Law are not subject to Earnings Tax, and the moneys that have been passed to Reserve Funds after the Earnings Tax thereon has been paid, are not held liable to taxation for the ensuing years.



4.— Although the shares to be detached for the founders, the Members of the Board of Directors and the Staff by the Companies whose By-Laws have been approved by the Government, are deducted from the income, the said Companies are bound to insert the sum falling to each person, in the Declaration which they are to give about their Staff under Art. 4.

5.— In the case of Concessionary Companies whose installation should according to the act of concession revert to the State or to a managing board indicated by the Government after the expiration of the concession without indemnity therefor and who on this account have provided in their By-Laws in conformity with the arrangement made with the Government that a fixed sum for the redemption of their capital be set aside for amortisation, such amounts will be considered as valid.

Art. 15.— The Gross Earnings of persons who are mentioned in Clause 8 of the 3rd Article and who exercise intellectual professions will include the money they receive against the services they render. And their general expenses will include the salaries and remunerations they give to their employees, the rentals they pay for the place where they exercise their professions, the expenses they incur for light, heat, correspondence and advertisements, the cost of fire insurance on the articles of their professions and other expenses which the nature and character of their professions require to be made. The difference between receipts and expenditure constitutes net earnings. The taxpayers of this category are not bound to give separate Balance Sheets to show the accounts of their profit and loss.

Art. 16.—The taxpayers are bound to get duly legalised by the Notary Public the record books which they are under legal obligation to keep in support of the information they insert in and of the annexes they attach to the declarations. They are also bound to keep the said books in Turkish and to preserve in good condition for a period of three years reckoning from the year to which they relate, all the vouchers and documents that are connected with the records of the said books, as well as to present them on demand to the officers charged with the duty of assessing Earnings Tax.

Taxpayers who, while giving their declaration, refuse to present their books, or who do not keep them and decline to produce the documents and vouchers on demand, are liable to pay an additional tax in proportion of 20 % of the Earnings Tax to be determined direct by the fiscal officers. In case this 20 % relate to the declarations about employees, this 20 % should be paid by the employers without their having any right of recourse against the employees.

### **The Manner of Examining the Earnings Mentioned in the Declaration and the Mode of Assessing this Tax**

Art. 17.— The Fiscal Assessment Offices are bound to ascertain every year, in the first week of the 2nd month of every fiscal year, the names of taxpayers who will not have presented their declarations, and to check the statements in those declarations which have been regularly submitted.

The incomes appearing on the declarations will serve as basis for the collection of the tax, if they are recognized as true.

Art. 18.— In verifying the declarations, the Assessors can demand the following :— they can.

1) ask that all accounts and other documents that will help to fix the tax be presented directly or through a representative bearing an ordinary letter

of authorisation ; the signature on this letter will have to be the commercially recognised signature of the taxpayer.

2) ask that all information or documents from any State Department be delivered or sent.

3) summon all persons in a position to give information which may facilitate the auditing work.

4) ask banks, stock-exchanges, companies, brokers, and in general any competent authority for such information as may be necessary for the regular performance of their duties,

and have all necessary researches made on the spot in the presence of the persons summoned, either alone, or together with other officials of the Public Treasury, or through a representative. This authorisation is conferred on all inspectors and auditors of the Treasury. The taxpayer is bound to answer the question put to him within 15 days. In case it is not possible to answer the said question within the given delay, owing to circumstances that may be proved to be legitimate and reasonable, there will be allowed a delay of one month at the maximum, subject however to notification being given within the said delay about the circumstances in question.

The declarations of those who do not answer will be regarded null and void, and their earnings will be appraised direct by the State Treasury and their taxes will be increased in proportion of 50%.

If this is repeated two years in succession, the taxpayer will be liable to a supplementary fine of from 10 to 100 Turkish Liras.

The books and documents cannot be taken away from the business establishment.

Art. 19.— In cases the verifications made, in accordance with the provisions of the preceding article, show a maximum difference of 10 % or of 1000 Turkish Liras in the figures appearing in the declaration, this difference will not be taken into account ; but if it exceeds the above proportion or amount, the taxpayer will be informed of the fact, and will be given fifteen days time during which to communicate his objections on the subject, verbally or in writing.

#### Verification of Declaration

Art. 20.— If the taxpayer neglects to reply or if his response does not seem sufficiently convincing or if it is proved that his answers are untrue, that he tried to escape partially his obligations to this law, the difference in the amount of the tax in favor of the Treasury which may be discovered will be doubled.

But if the investigation proves that the declaration was bona fide and that the error was involuntary no double penalty on the additional tax thus revealed will be imposed.

Art. 21.— Should the taxpayer have recourse to the most competent authorities to protest against the tax assessed, the tax Assessors are bound to prove the basis of the earnings estimated by them.

Art. 22.— In cases where the taxpayer shall not have submitted his declaration in due time, or where the necessary documents to prove the veracity of the figures intended to indicate his gross profits are not presented or because information requested was not furnished, it becomes impossible to convincingly determine the amount representing the net profits, the latter will be arbitrarily fixed by means of an outside investigation and administrative order. In case one cannot find similar establishments a simple estimate will be made and in this

case the taxpayer should be informed as to the basis on which this estimate has been made.

The tax agents are not obliged to verify on the spot the accounts of the taxpayer but they can, if they find it necessary, demand of the latter any explanations pertaining thereto.

Art. 23.— The declarations regarding the salaries of employees and subordinates are controlled by consulting the respective records kept by the employer. If the investigation demonstrates any irregularity to the detriment of the fiscal office, the amount of the tax which would have been dissimulated will be increased fivefold and in case of a second offence for 2 consecutive years, a fine of from 10 to 100 Liras will be separately imposed. These increases and fines are on the charge of the employer without any recourse against his personnel.

### The Rate of the Tax

Art. 24.— On the basis of the articles of the above mentioned law, with the exception of employees and subordinates specified in articles 8 and 9, the tax on progressive profits will be calculated as follows :

6%	on the profits up to 3000 pounds per year
7%	from 3001 to 5000
8%	from 5001 to 6000
9%	from 6001 to 8000
10%	from 8001 to 10000
11%	from 10001 to 20000
12%	from 20001 to 30000
13%	from 30001 to 50000

and 14% on profits being superior to 50,000 pounds.

Art. 25.— All those who for mental or physical work, receive from any State Departments or vilayets and other administrative divisions, or municipalities, allowances, salaries, wages or fees, regular or irregular, will pay an earnings tax of 3% of the amounts they receive ; and all those who work in any commercial or industrial institutions belonging to the State or to individuals will pay 4% if their monthly salaries amount up to Ltq. 100 and 5% for the amount exceeding Ltq.100.

Art. 26.—In Joint Stock Companies the tax is not based on the whole amount of net profits. In accordance with the articles of Association of these Companies the profits are first distributed and then the amount falling to each shareholder is held subject to taxation.

*(To be concluded)*

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On the way from Credit Lyonnais to Merkez Richtim Han

## Declared Exports from Greece to the United States for the year 1925

Statement showing quantities and values of declared exports from all of Greece 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
Butter and cheese.....	Lbs.	1,713,638	\$ 412,506	—	—
Butter and substitutes..	»	76	35	5,345	\$ 1,826
Cheese » ..	»	14,497	3,880	1,375,540	260,495
(Cachcaval).....	»	284,988	86,150	419,217	117,726
(White) .....	»	4,143	654	1,551	177
Fish roe (Caviar).....	»	15,957	5,308	—	—
» » (Red Caviar)..	»	—	—	42,064	9,354
» » (Salted).....	»	—	—	9,363	1,823
Sardines .....	»	33,333	787	36,213	821
Tunny .....	»	—	—	3,879	849
<i>Furs (Dressed)</i>					
Ermine .....	»	—	—	29	186
Ermine .....	Pcs.	—	—	16,000	104
Fox.....	»	—	—	2	6
Marmot.....	»	307	933	1,328	2,422
Mink.....	Lbs.	145	2,243	17	123
Otter .....	Pcs.	—	—	10	108
Skunk .....	»	120	63	3,159	1,489
Skunk .....	Lbs.	905	852	76	59
Squirrel .....	Pcs.	22	13	—	—
Squirrel .....	Lbs.	178	175	23	126
Stonemarten.....	»	18	78	—	—
<i>Furs (Undressed)</i>					
Badger .....	Pcs.	1,742	2,763	7	13
Ferret furs.....	»	—	—	35	513
Fitch .....	»	658	1,674	597	1,263
Fox.....	»	11,886	58,235	8,440	40,376
Hare .....	»	22,330	6,066	35,650	13,387
Hare .....	Lbs.	—	—	13,666	7,697
Jackal .....	Pcs.	281	578	7	13
Marten .....	»	31	83	47	507
Otter.....	»	83	1,000	5	58
Sable .....	»	273	141	—	—
Silver Cat .....	»	4	7	—	—
Skunk .....	»	1	3	—	—
Squirrel .....	»	278	269	1,651	433
Stonemarten.....	»	6,938	103,635	2,164	27,427
Unspecified .....	Lbs.	42	1,367	—	—

# Federated American Chambers of Commerce of the Near East

Offices: 110 East 42<sup>nd</sup> St., New York.

Cable Address: AMCHAMBER, New York.

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<i>Treasurer</i> . . . . .	NEAL DOW BECKER
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ARTICLES	Unit of Qty.	1924		1925	
		Quantities	Values	Quantities	Values
Unspecified . . . . .	Pcs.	139	\$ 1,394	—	—
Wild animals (various) . . .	»	—	—	2,995	\$ 15,319
Wild cat . . . . .	»	1,079	1,781	610	1,298
Wolf . . . . .	»	372	1,049	—	—
Goat skins . . . . .	»	32,712	16,901	25,310	18,567
Hare » . . . . .	»	11,450	2,109	—	—
Hare » . . . . .	Lbs.	3,307			
Kid » . . . . .	»	17,397	57,606	104,538	225,545
Kid » . . . . .	Pcs.	91,156			
Lamb » . . . . .	»	426,903	235,394	568,155	552,125
Lamb » . . . . .	Lbs.	150,752			
Sheep » . . . . .	Pcs.	—	—	12,000	16,105
Wild Animals . . . . .	»	9,897	76,358	—	—
Game birds, prepared . . .	Lbs.	34	14	—	—
Dog's excrements (Pure) . .	»	40,137	2,265	53,978	2,529
Sausage casings (Sheep) . .	»	—	—	1,465	3,981
Sponges . . . . .	»	8,723	16,931	14,602	14,758
Ointment . . . . .	»	—	—	254	222
Salve . . . . .	»	—	—	154	140
Soap . . . . .	»	14,802	1,436	18,539	1,688
Arsenic Acid . . . . .	Tons	614	121,550	—	—
Glycerine, crude . . . . .	Lbs.	—	—	19,576	2,632
Tartrate of Lime . . . . .	»	4,066	273	788,680	54,420
Wine Lees . . . . .	»	—	—	847	189
Antiquities . . . . .	Cases	—	—	1	2,847
Aquarelle copy of a frescal in the museum at Candia . . . . .	»	—	—	1	502
Plaster Casts . . . . .	»	—	—	1	239
Articles of industry . . . . .	»	—	—	4	436
Ecclesiastical Articles . . .	»	—	—	1	76
Wedding wreaths, artifi- cial flowers, etc . . . . .	»	—	—	1	238
Household & personal effects . . . . .	»	85	13,630	—	372
Unspecified . . . . .	—	—	2,771	—	—
Emery Ore . . . . .	Tons	1,081	38,885	1,770	54,174
Pottery earthenware ar- ticles . . . . .	Cases	—	—	240	1,927
Coal & coke, lignite . . . .	Lbs.	—	—	71	3
<i>Other Nonmetallic</i>					
<i>Materials :</i>					
Magnesite (Calcined) . . .	Tons	200	5,909	50	2,025
» (Crude) . . . . .	»	—	—	400	2,000

# Standard Oil Company of New York

Department of the Levant

Constantinople

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Lubricating Oils

Benzine and Motor Spirits

Gas and Diesel Oils

Fuel Oil

Road Oils and Material for Road Building

Paraffine Wax and Candles

Lamps, Stoves and Heaters

ARTICLES	Unit of Qty.	1924		1925	
		Quantities	Values	Quantities	Values
<i>Precious stones &amp; imitations</i> : diamond ring	—	—	—	—	\$ 468
Brilliants (16 unset)..	—	—	—	—	118
Unspecified.....	Cases	11	1,142	—	—
Cement (natural).....	Tons	—	—	4	23
Marble.....	Cu. Ft.	5,084	23,425	7,700	36,367
Chrome Ore.....	Tons	13,800	200,521	14,843	225,173
Iron Ore.....	»	14,850	42,083	13,450	21,301
Metal residue.....	Lbs.	24,062	5,103	—	—
Licorice root.....	»	3,580,295	115,095	2,254,923	76,768
Opium.....	»	11,600	119,634	58,618	319,995
Valonia.....	»	871,631	14,262	2,857,109	54,128
Gum mastic.....	»	7,737	3,391	35,157	14,971
Resin.....	»	171,934	8,096	20,256	1,366
Sesame.....	»	24,152	1,585	30,248	3,267
Squash seeds.....	»	1,330	110	2,724	214
Tobacco Leaves.....	»	24,550,732	27,687,195	25,498,415	22,765,607
<i>Cotton:</i>					
Laces & embroideries...	Cases	—	—	15	8,379
Printed cotton curtains.	Sets	—	—	107	507
Carpets & Rugs (material unspecified).....	Sq. Yds.	27,328	314,094	951	5,878
Laces & embroideries (material unspecified).	Cases	9	4,560	—	—
Laces & embroideries (material unspecified).	Yds.	18	928	—	—
<i>Silk</i> : Carpets.....	Pcs.	1	43	—	—
» cocoons.....	Lbs.	—	—	13,726	9,594
» (raw).....	»	220	1,070	2,820	4,222
» (waste).....	»	—	—	4,676	5,046
<i>Wool &amp; Hair:</i>					
Belts.....	Sq. Yds.	—	—	54	37
Blankets.....	»	—	—	178	277
».....	Lbs.	392	677	—	—
Carpets & Rugs (Greek Oriental Style).....	Sq. Yds.	—	—	45,706	254,794
<i>Carpets</i> : Wool.....	»	—	—	2,101	6,948
» » Oriental.	»	772	5,074	—	—
» » & cotton mixed.....	»	4	284	333	4,877
Clothing.....	—	—	309	—	195
Covers.....	Lbs.	—	—	20	16
House furnishings, hand woven articles.....	Pcs.	—	—	991	302



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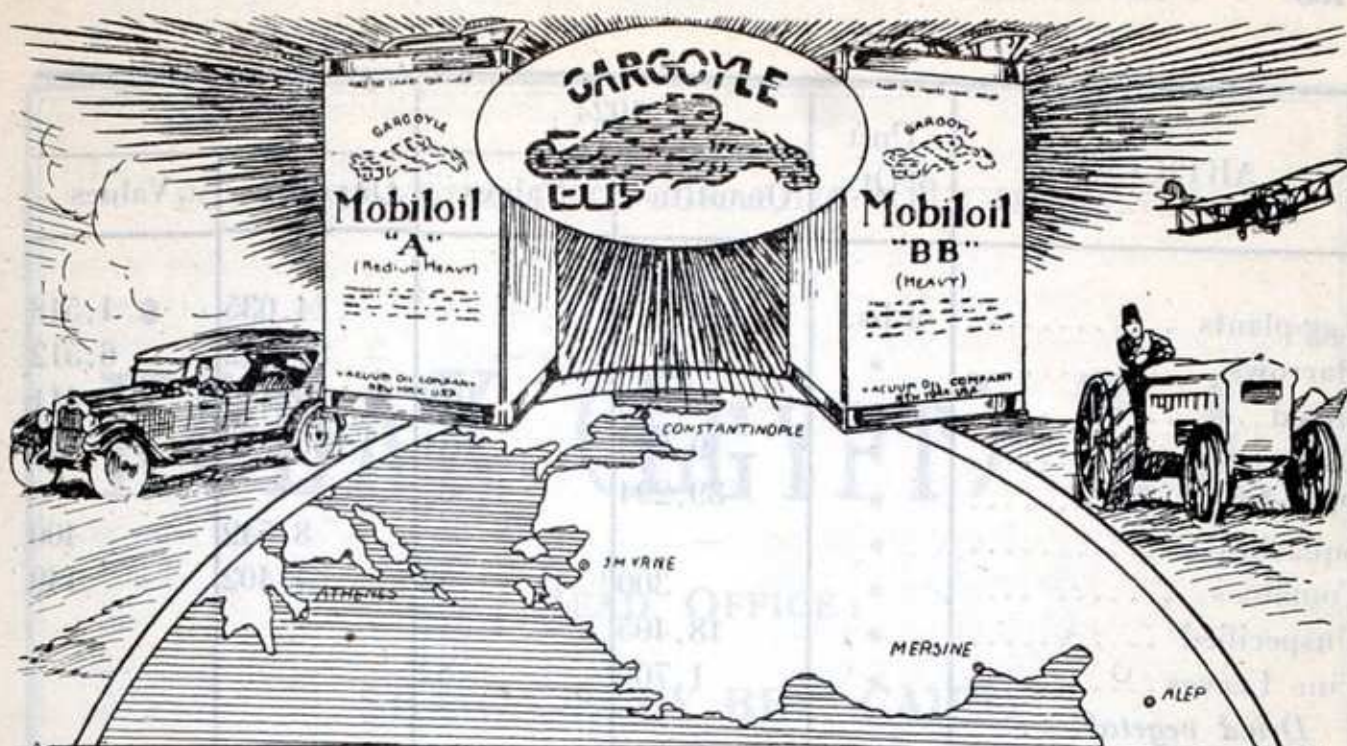
MIDHAT PASHA HAN, SIRKEDJI,

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**HEAD OFFICE:**

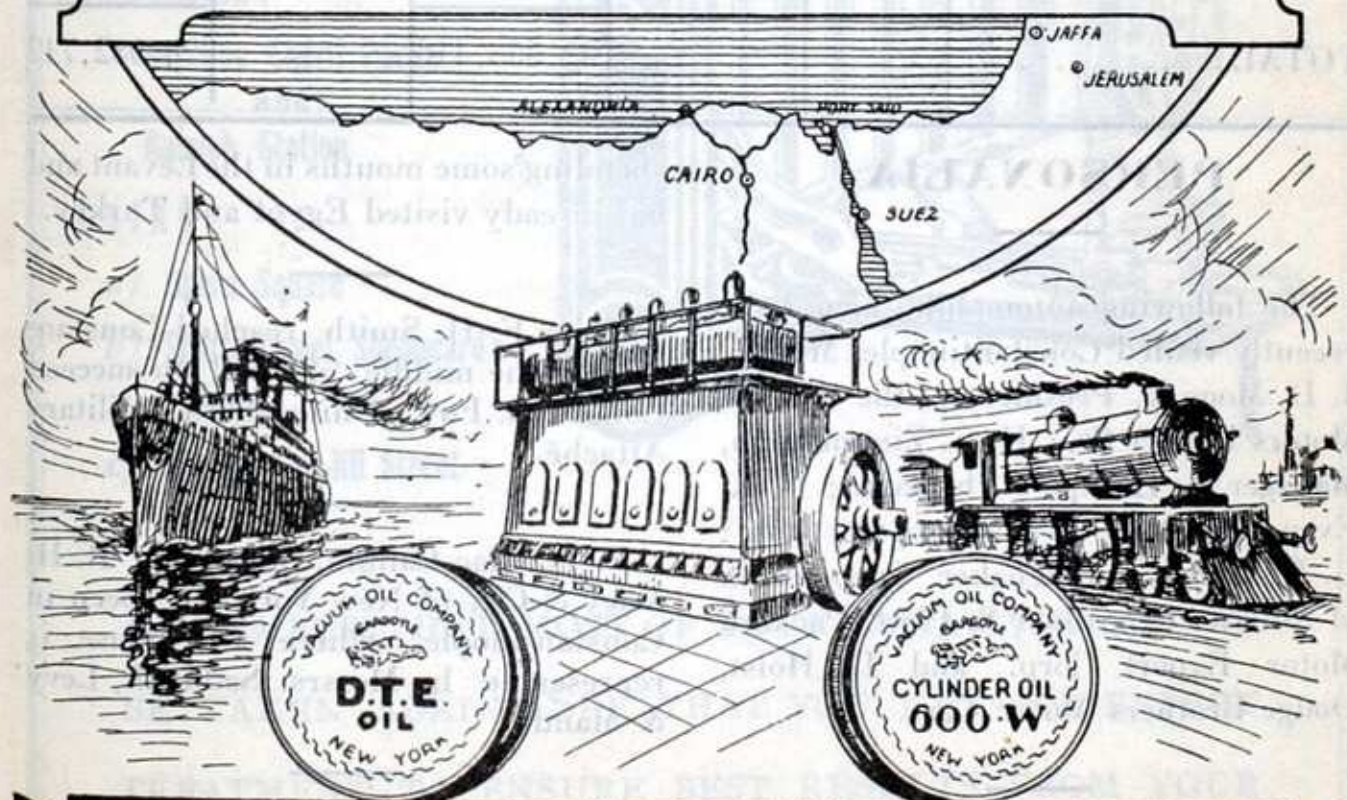
Land Title Bldg., Philadelphia, Penn., U.S.A.

ARTICLES	Unit of Qty.	1924		1925	
		Quantities	Values	Quantities	Values
<i>Rugs</i> : Burlap .....	Sq. Yds.	—	—	42	55
» mixed .....	»	—	—	31	441
» oriental .....	»	—	—	187	1,264
» wool .....	»	—	—	13	125
Underwear .....	Lbs.	—	—	144	199
Wool (Greasy Sheep's) ..	»	—	—	10,257	1,968
» (Unspecified) .....	»	16,043	2,569	—	—
Herbs (Aromatic) .....	»	18,762	571	—	—
Laurel leaves .....	»	26,190	285	18,809	611
Origan .....	»	27,007	1,074	—	—
Sage .....	»	5,821	311	2,028	94
Sage leaves .....	»	41,019	1,231	5,389	389
Tea .....	»	—	—	728	99
Citron (in brine) .....	»	199,011	29,125	122,768	20,359
Currents .....	»	13,844,571	1,066,874	14,682,354	956,267
Figs .....	»	8,057,495	348,838	4,664,210	226,137
Olives (in oil) .....	Gal.	45	51	6,694	4,328
» (in brine) .....	»	988,910	723,929	1,278,606	714,659
Oranges .....	Lbs.	112	17	—	—
Prunes .....	»	—	—	930	26
Raisins .....	»	213,563	11,486	—	—
Almonds (shelled) .....	»	9,459	1,346	280	40
» (unshelled) .....	»	—	—	4,686	577
Pistachio nuts .....	»	—	—	538	191
Walnuts, not shelled ..	»	—	—	677	143
<i>Olive Oil :</i>					
Commercial .....	»	365,261	45,353	2,323,927	323,162
Edible .....	»	916,565	139,279	1,135,773	159,833
» .....	Gal.	86,911	94,886	—	—
Kernel oil .....	»	216,945	140,070	—	—
Sulphered or foots .....	»	4,932	3,680	807,866	223,408
» » » .....	Lbs.	426,186	44,906	—	—
Unspecified .....	»	—	—	888,076	123,418
Honey .....	»	4,787	638	2,329	264
» .....	Gal.	396	973	—	—
Marmelade .....	Lbs.	—	—	2,234	34
Sweetmeats .....	»	9,804	939	6,927	686
Sirup, orange .....	»	—	—	467	56
Turkish Delight (lou- koun) .....	»	1,128	125	513	65
<i>Canned vegetables :</i>					
Beans .....	»	30,440	1,923	189,480	8,567
Bulbs (pickled) .....	»	—	—	2,381	296
Capers .....	»	—	—	1,037	71



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BRANCHES — EGYPT — SUDAN — PALESTINE — SYRIA — CILICIA — CYPRUS — GREECE — CONSTANTINOPLE

ARTICLES	Unit of Qty.	1924		1925	
		Quantities	Values	Quantities	Values
Egg-plants .....	Lbs.	—	—	14,035	\$ 1,518
Marrows .....	»	—	—	89,042	6,512
Mixed .....	»	17,600	942	6,435	411
Okra, .....	»	9,680	631	155,573	7,830
Pumpkins .....	»	39,294	1,867	—	—
Squashes .....	»	—	—	8,542	400
Tomatoes .....	»	300	52	4,402	149
Unspecified .....	»	18,405	1,317	—	—
Vine Leaves .....	»	1,760	82	—	—
<i>Dried vegetables :</i>					
Beans .....	»	19,877	926	58,942	2,651
<i>Fresh vegetables :</i>					
Egg plants .....	»	25,645	1,695	4,083	159
Green peppers .....	»	15,233	942	—	—
Vinegar .....	Gal,	—	—	167	280
<i>Preserved :</i>					
Bulbs in brine .....	Lbs.	6,083	528	11,230	915
» of onions .....	»	22,010	1,675	11,828	762
Pickles .....	»	11,011	995	—	—
» .....	Gal.	112	38	—	—
Unspecified .....	Lbs.	535,137	31,516	—	—
Books .....	»	31,488	13,263	16,910	8,747
Sultan's parlor set .....	Cases	3	2,033	—	—
TOTAL .....			32,553,416		28,082,742

## PERSONALIA

The following automobile men have recently visited Constantinople: Messrs. J. D. Mooney, President of the General Motors Export Co.; H. G. Zimmerman, Manager for Europe of the same; R. K. Evans and A. G. Wieland of the same; G. F. Mackay, Studebaker Corporation of America; Gardiner S. Platt, Packard Motor Export Corp. and T. Holst, Dodge Brothers Motor Cars.

Mr. Joseph A. Jones, representative of Messrs. Minot, Hooper and Co., 11 Thomas Street, New York City, is

spending some months in the Levant and has already visited Egypt and Turkey.

Major F. H. Smith reached Constantinople the middle of April to succeed Col. R. C. Foy, United States Military Attaché.

B. L. Mac Callum, buyer for R. H. Macy & Co., of New York has been in Constantinople, where the house is represented by Messrs. Sadullah, Levy & Mandil.

Mr. J. J. Morse, President of the Crescent Tanning Co., 107 South Street, Boston, is investigating the Constantinople market.

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HEAD OFFICE :

SHARIA ELFY BEY, CAIRO

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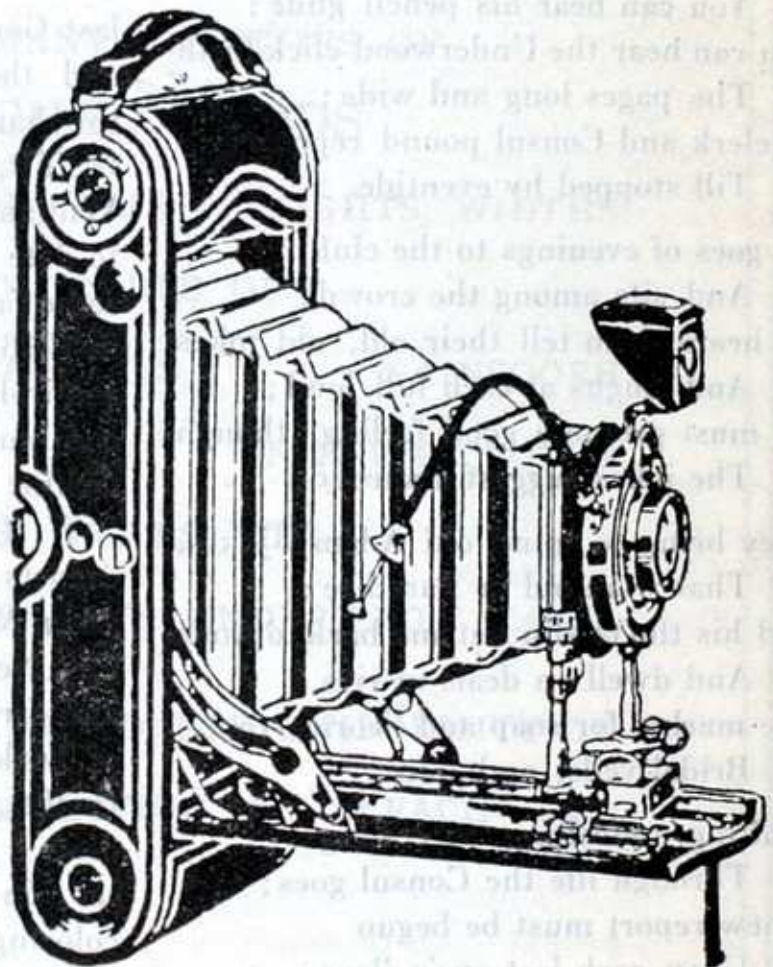
Jaffa Road

### ALEXANDRIA :

30, Rue Chérif Pacha  
and  
Ramleh Station

### CAIRO :

- a) Opera Square
- b) Sharia Kamel, Shepherd's Bldgs.
- c) 37, Kasr-el-Nil Street



REMEMBER THAT MOST OF YOUR NEGATIVES CANNOT BE TAKEN AGAIN. SEE THAT YOU GET AN EXPERT TREATMENT TO ENSURE BEST RESULTS FROM YOUR SPOOLS.

## The Village Consul

By CHARLES E. ALLEN, Constantinople

Under the floating Stars and Stripes  
 The U. S. Consul sits —  
 The Consul, the man of trade is he—  
 And grinds to get the fits  
 That the files may show each gain, each  
 From Rezht to Biarritz. |loss,  
 His hair is sparse and grey and mussed;  
 His face is lined and sad;  
 His brow is wrinkled, like his coat,  
 As he fronts his writing-pad;  
 And his mind amoeba-like folds'round  
 The figures he must add.  
 Day in, day out, from nine till—when?  
 You can hear his pencil glide;  
 You can hear the Underwood click forth  
 The pages long and wide;  
 As clerk and Consul pound reports  
 Till stopped by eventide.  
 He goes of evenings to the club  
 And sits among the crowd;  
 He hears them tell their old, old jokes  
 And laughs at each full loud;  
 He must promote good feeling, though  
 The jokes suggest a shroud.  
 They bring to mind old Adam's jokes,  
 That were old in Paradise;  
 And his tho'ts slip out and back to work  
 And dwell on deals in rice,  
 The market for soap and licorice root,  
 Bridal veils, and spice.  
 Drafting, redrafting, correcting  
 Through life the Consul goes;  
 A new report must be begun  
 Upon each last one's close;  
 Till the Reaper Grim or sixty-five  
 Bring him an earned repose.

The Minister of Commerce at Angora has decided to accept Certificates of Origin delivered by the Chamber of Commerce or a similarly responsible body in the city of origin, wherever there is no Turkish Consulate, without requiring legalization at a Turkish Consulate situated elsewhere.

## The Breslin Griffitt Carpet Company Inc.

Few business organizations even in Europe date back 134 years in continuous operation in one family, and at this time, when the amalgamation of W. Griffitt & Co. Ltd., of Smyrna and Athens into the Breslin-Griffitt Carpet Company has recently been announced, a bit of the history of W. Griffitt & Co. Ltd., will be of interest.

In 1792 Gout Brothers, members of the English Levant Company which obtained its charter in the reign of Queen Elizabeth, founded the carpet firm in Smyrna. In 1867, when the last Gout connected with the firm died, and the business remained entirely in the hands of his son-in-law, William Griffitt, the name was changed to William Griffitt & Co. The business to date has been in the hands of the same family, for when Mr. Griffitt died in 1906 it passed into possession of his son-in-law, Francis Blackler, who now continues as president of the Breslin Griffitt Carpet Co.

W. Griffitt & Co. shipped Turkey carpets to America as early as 1871, when Mr. Vantine of A. A. Vantine & Co., New York, first went to Smyrna and arranged to obtain regular supplies of Turkish rugs. About this time John Griffitt, only son of William Griffitt, who died a few years later, was instrumental in changing the hard brilliant coloring used in some manufacturing districts of Turkey into soft antique shades; this gave a great impetus to the demand for Turkey carpets both in England and America. In the 'nineties Sparta carpets were first made and the manufacture spread to other districts. From that decade the expansion was rapid, until in 1914 it had spread over the whole of Asia Minor.

The war dealt a serious blow to the industry and the later Greco-Turkish conflict was even more disastrous, cul-

THE GUARANTEE



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EXPORT DEPARTMENT, LAWRENCE & Co.,

24 Thomas St., New York

Cable Address : Unitrealm, New York

minating in the great fire of Smyrna in September, 1922, and the exit of a large part of the population. Large numbers of exiles found a new home in Greece. Among them were many of the best rug weavers, principally of fine grade goods, who brought their art with them and are doing their utmost at their old work amid new surroundings.

Pergama rugs, although of a semi-fine grade, were woven almost exclusively by Turks at Koula and a good output is still available and the Breslin Griffitt Carpet Co. is particularly well placed in regard to these much sought-after rugs.

The Breslin Griffitt Carpet Company has its own yarn spinning mill, dyeing establishment and carpet washing plant in Smyrna, and has recently acquired very advantageous premises in Athens, where they have their own carpet washing plant and are installing a special dyeing plant as well, so as to have all of the yarns used in the manufacture of their carpets dyed by their own experienced dyer thereby getting the same full rich color effects in their Greek Spartas as they have in their Smyrna Spartas and Pergama rugs.

With the return of peace in the Near East and the stabilizing of conditions in general in both Turkey and Greece, the manufacture of rugs in these two countries will now be able to go ahead and rival if not surpass pre-war production. Labor, however, is going to be dearer in both of these countries, as is the case in western states, and the tendency of prices will be to rise.

The Breslin Griffitt Carpet Co. also takes over the Chinese Carpet business, with factories at Tientsin, China, of Messrs. Mac Andrews & Forbes Co.\* of New York, and is producing some very fine examples of the latest types of Chinese Carpets.

The head office of the new Company is at 225 Fifth Avenue, New York, where Mr. T. J. Breslin and Mr. J. J.

Breslin are in charge. In addition to oriental rugs, the New York office will handle the sale of the domestic carpets manufactured by Breslin Brothers Company at Gloucester, New Jersey.

The Company has also made very advantageous arrangements for procuring Persian rugs direct from the best markets in Persia, thus avoiding all intermediate handling and buyers will have the advantage at the New York office of filling all their requirements in carpets and rugs whether Chinese, Persian, Turkish or domestic.

### U. S. Income Tax Relief

One of the many hundreds of paragraphs included in the 1926 Tax Revision Bill, crowned a six years' campaign by the National Foreign Trade Council and American Chambers of Commerce abroad to relieve American citizens engaged in business in foreign countries from the provisions of the income tax.

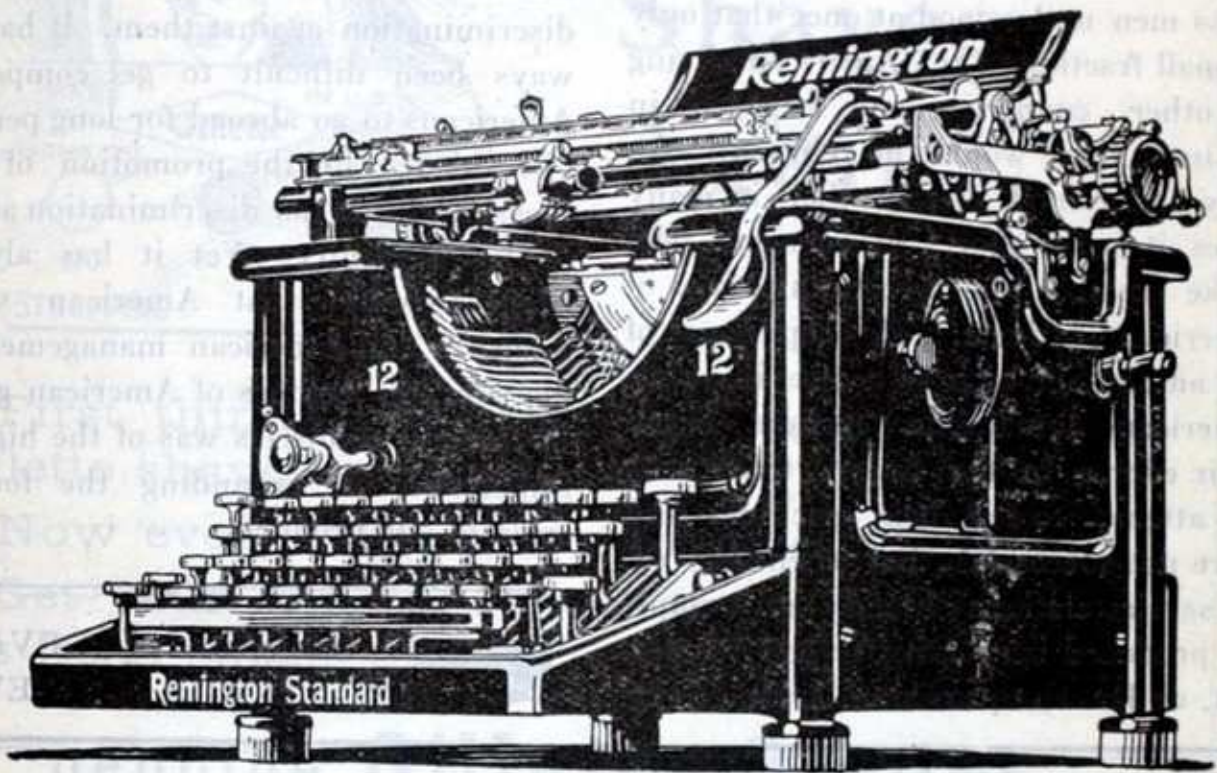
The citizens of all foreign countries pay no income tax on incomes earned during their residence abroad, and by the new law (Section 213-b-14) American foreign traders are on a par with their competitors. Some of the classifications of Americans thus relieved from income tax, according to the National Foreign Trade Council, are as follows: exporters, importers, sales managers, and the business force generally of American firms situated in the foreign field, Americans employed in banking, insurance, accounting, freight forwarding, branch manufacturing and assembling, engineering, foreign exchange and similar technical work, professional men such as lawyers, doctors, dentists, etc., employees of shipping companies, retail and wholesale merchants and educators.

The terms of the paragraph provide for the relief of Americans who are bona fide non-residents during six months or more of the taxable year



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## Model 12



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## REMINGTON TYPEWRITER COMPANY

374 Broadway

REMINGTON BUILDING

New York

upon income earned in the country of residence.

When the Ways and Means Committee of the House reported the present bill it contained a provision which while it recognized the principle, limited the relief only to those who were engaged in selling American products in other countries. This result was not satisfactory to any one. The business men understood at once that only a small fraction of the Americans living in other countries and engaged in business there would be relieved. Yet they understood clearly that in many cases it is the efforts of such men who make possible the expanding sales of American products. The experience of the automobile men is a case in point. American automobile makers began their efforts in the export trade with the attempt to sell their machines and were not successful, but when they set up service stations abroad they promptly produced very satisfactory results. Yet, under the provision reported by

the House, the men connected with the service stations who were, after all, the most important factor in American automobile salesmanship in foreign countries, would not have been affected.

This tax operated as a serious handicap in the efforts to expand American foreign trade because it was regarded by Americans who went abroad in the interest of business as an unfair discrimination against them. It has always been difficult to get competent Americans to go abroad for long periods of residence in the promotion of business, and this tax discrimination added to that difficulty. Yet it has always been obvious that American salesmanship and American management of distribution centers of American goods in foreign countries was of the highest importance in expanding the foreign sales of our products.



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## Shipbuilding in Egypt A Primitive Industry

Shipbuilding, like certain other trades and industries in Egypt, has made little advance since the days of Ramses the Great; and the sketches carved on the walls of ancient monuments might well be illustrative of the crafts built and operated today. Probably in no other country of the world have these arts so tenaciously existed.

Boats, barges and launches are built by native carpenters who have learnt their trade from their forefathers; and have little varied the method of building. These workmen are engaged principally in constructing the felukas, Nile sailing vessels, with tall masts and spars of great length bearing sails which when unfurled to the wind appear like the wings of huge birds, indeed picturesque and imposing. These crafts are built on the banks of the Nile in Lower Egypt and Upper Egypt by carpenters having small workshops and working with simple tools. The finish is rough and artificial and no effort is made to improve or refine on what has gone before. A workman undertaking the construction of a boat is unable to state the day when it will be completed, nor can he give an estimate of the cost. He uses no plans or sketches, but commences the construction as he sees fit, according to ideas which have been communicated to him, regarding size, tonnage, etc; defects are rectified as the hulk nears completion.

Boats and launches used by the Coast and Guards Administration are built in the workshops of that department in Alexandria. The height of curved-bottom launches built in the workshops of the Coast and Guards Administration varies from 2 to 6 feet, the length from 25 to 70 feet and the width from 6 to 16 feet. These are all equipped with motors.

Boats and launches differ generally in form according to the waters on which they are to sail. Flat-bottomed boats are used in the inland lakes of Egypt; those with curved bottoms are used in the canals and on the Nile where the current is often quite strong. The flat-bottomed boats used on the lakes vary from 2 to 4 feet in depth.

The dimensions of the medium sized boats operating on the Nile have a mean depth of from 3 to 5 feet, beam 6 to 15 feet and length overall from 15 to 25 feet. The largest sailboat on the Nile is about 27 meters in length, 7 meters beam, and draws about six feet when loaded. These ships have a capacity of approximately 140 tons. They are constructed of timbers imported from Sweden, Yugoslavia and Turkey. The woods are called locally Zan Trieste, Acacia, Teak and Suede. The ribs of heavy timbers are first laid on the keels, and then the sides made of heavy planks are artfully laid over the ribs; and the hull thoroughly calked and painted. Most of the Nile sailing vessels have abrupt, upturned flat prows resembling the breast of the swan and the ancient boats of the Vikings. These prows are painted on the outside with gay colors and present a most picturesque appearance. When the boat is loaded heavily the sides are not more than one or two feet from the surface of the water. Vessels of this class are used chiefly to transport cotton from the interior of Egypt to the port of Alexandria. These crafts are found through all the navigable waterways of Egypt.

The route from Cairo to Alexandria, where the main Nile divides into its two main branches which are named from the cities located at the mouths, Rosetta and Damietta, follows the main branch of the Nile to the locks at the great Barrage, ten miles north of Cairo, then via the Damietta branch to the entrance of the Bahuriga Canal at Bir Shams, which canal follows generally

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the direction of the Rosetta branch, which it joins by means of locks at Godoba. The route then continues down the Rosetta branch of the Nile, which is always navigable between these two points, to El Atf where it connects with the Mahmoudieh Canal which flows west and south into Alexandria and the Harbor. These felukas take a number of weeks to make the trip. The crews are composed of native Egyptians who live on board in a gypsy fashion, sleeping on deck and cooking their meals over a common brazier. Often boats heavily laden with cotton and displacing many tons are towed by ropes to which four or five men are yoked who plod on along the canal paths for days. When the winds are favorable they unfurl the great sails and hurry on. These men are excellent sailors, and navigate their boats

with admirable skill, avoiding accidents with surprising success.

The number of sailing boats registered in Egypt and navigating on the Nile and its tributaries is about 20,000. For this fleet of inland water craft a large amount of sailcloth and other material is consumed annually. Sail-cloth is mostly imported from England, Malta and France. The price paid for this material ranges from 70 cents to \$1.00 per meter. A cheaper product is manufactured in Egypt and sells for 25 cents to 50 cents per yard; but this article is too light and lacks durability; and consequently the imported article is preferred.



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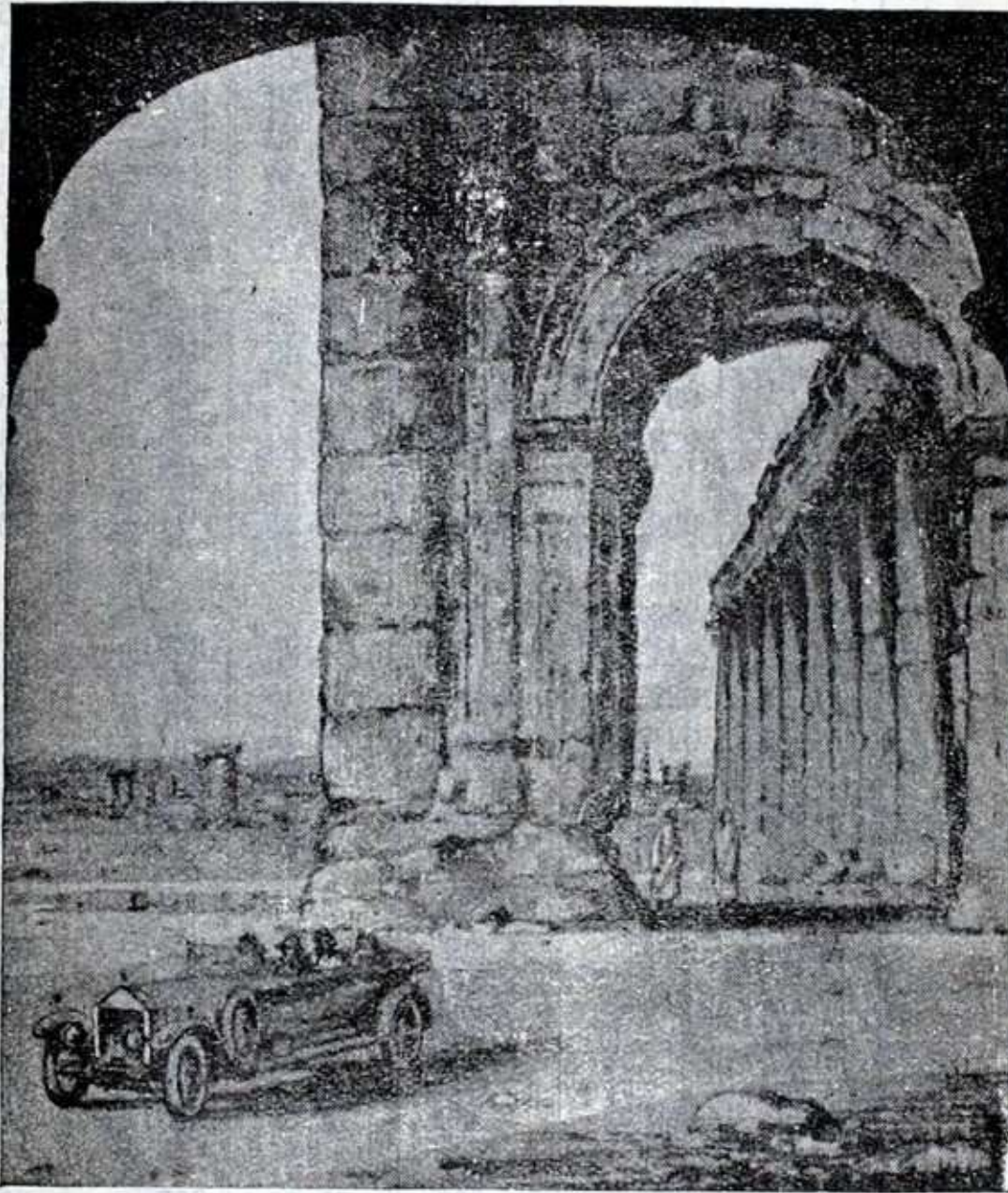
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## EXCHANGE QUOTATIONS

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.—	934.50	4.861	70.55	343.—	36.85	
2	51.87	936.50	4.858	70.75	344.—	36.90	
3	52.06	933.50	4.858	70.80	341.—	36.85	
4	52.25	930.50	4.859	70.80	344.—	36.95	
5	—	—	—	70.50	343.—	36.90	
6	52.18	930.50	4.857	71.—	345.—	37.05	
7	—	—	—	—	—	—	
8	52.43	926.50	4.858	71.25	348.—	37.30	
9	52.06	933.—	4.860	71.65	348.—	37.50	
10	52.—	934.—	4.861	73.—	355.—	38.—	
11	52.06	933.—	4.861	73.60	358.—	38.40	
12	—	—	—	73.—	355.—	38.10	
13	51.68	939.—	4.861	70.25	341.—	36.50	
14	—	—	—	—	—	—	
15	51.62	940.50	4.861	—	—	—	
16	51.62	941.—	4.861	71.85	349.—	37.20	
17	51.75	939.—	4.861	72.45	352.—	37.50	
18	51.62	941.50	4.861	73.45	357.—	38.—	
19	—	—	—	73.65	358.—	38.10	
20	51.50	944.—	4.861	73.85	359.—	38.15	
21	—	—	—	—	—	—	
22	50.87	955.—	4.861	74.45	362.—	38.25	
23	50.63	958.—	4.862	74.70	363.—	38.—	
24	50.75	956.50	4.863	75.05	365.—	38.15	
25	50.81	956.25	4.862	—	—	—	
26	—	—	—	75.—	365.—	38.20	
27	50.62	959.—	4.862	74.65	363.—	38.10	
28	—	—	—	—	—	—	
29	50.31	967.—	4.862	75.60	367.—	38.40	
30	50.—	972.—	4.862	76.70	373.—	38.40	
31	50.37	964.50	4.862	76.35	371.—	38.30	
<b>High</b>	52.43	972.—	4.863	76.70	373.—	38.40	
<b>Low</b>	50.—	926.50	4.857	70.25	341.—	36.50	
<b>Average</b>	51.48	944.58	4.859	73.—	354.88	37.68	
Previous Month	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
Year to Date	High	53.31	972.—	4.865	77.50	376.—	41.40
	Low	50.—	909.50	4.850	69.81	325.—	35.35
	Average	52.14	931.80	4.859	72.26	351.22	37.79



FOR MARCH 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	73.20	674.—	59.40	4.331	137.12	600.—	27.42
139.62	73.20	674.—	59.80	4.334	136.62	597.—	27.32
139.62	72.90	674.—	60.40	4.335	135.75	595.—	27.15
—	—	—	—	4.343	134.37	589.—	26.87
139.62	73.30	674.—	61.60	4.344	134.62	590.—	26.92
139.62	73.90	674.—	60.70	4.344	134.37	590.—	26.87
—	—	—	—	—	—	—	—
139.62	73.40	674.—	59.50	4.327	138.50	600.—	27.70
139.62	73.40	674.—	60.10	4.331	138.25	602.—	27.65
139.62	73.40	674.—	59.60	4.335	136.25	597.—	27.25
139.62	73.20	674.—	59.45	4.335	137.50	600.—	27.50
139.62	73.—	674.—	58.90	4.334	138.—	598.50	27.60
139.62	72.80	674.—	58.90	4.342	137.87	597.—	27.57
—	—	—	—	—	—	—	—
139.62	72.70	674.—	59.10	4.342	137.87	601.—	27.57
139.62	72.70	674.—	59.70	4.337	138.75	602.—	27.75
139.62	72.70	674.—	59.10	4.337	138.50	603.—	27.70
139.62	72.50	674.—	58.90	4.338	139.50	607.—	27.90
139.62	72.50	674.—	59.20	4.337	139.50	607.50	27.90
139.62	72.50	674.—	59.—	4.327	141.75	616.—	28.35
—	—	—	—	—	—	—	—
139.62	72.—	674.—	59.—	4.329	141.75	615.—	28.35
139.62	71.50	674.—	59.—	4.329	141.75	616.—	28.35
139.62	71.50	674.—	58.80	4.325	142.75	619.—	28.55
139.62	71.40	675.85	58.70	4.325	143.12	621.—	28.62
139.62	71.60	675.85	58.70	4.323	143.87	624.—	28.77
139.62	71.60	675.85	58.50	4.323	145.75	635.—	29.15
—	—	—	—	—	—	—	—
139.62	71.50	675.85	57.90	4.323	145.25	632.—	29.05
139.62	70.50	675.85	58.30	—	—	—	—
139.62	70.90	675.85	58.50	4.335	146.50	641.—	29.30
139.62	73.90	675.85	61.60	4.344	146.50	641.—	29.30
139.62	70.50	674.—	57.90	4.323	134.37	589.—	26.87
139.62	72.45	674.43	59.26	4.333	139.45	607.50	27.89
139.62	74.50	674.—	62.80	4.346	140.62	611.—	28.12
139.62	72.50	674.—	59.—	4.323	139.75	582.50	26.55
139.62	73.49	674.—	60.63	4.335	136.19	593.52	27.27
139.62	74.90	675.85	64.60	4.35	146.50	641.—	29.30
139.62	70.50	674.—	57.90	4.323	129.75	570.—	25.95
139.62	73.33	674.14	60.84	4.336	137.08	593.95	27.25

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

for March, 1926.

For daily rates on the Dollar see Page 170-171

## Sterling Rates

Opening.....	March 1st....	932
Highest.....	» 30th. ..	974
Lowest.....	» 7th ...	925
Closing.....	» 31st....	961

The market opened weak on various selling orders, but immediately turned upward when a number of Banks appeared as strong buyers of Foreign Exchange for Government requirements.

Another factor which enhanced the already large demand for Foreign Exchange was the heavy depreciation of Belgian Francs, of which currency the Constantinople commercial market was short to a considerable extent.

Purchases on behalf of the Government continued without interruption up to the end of the month and individuals, seeing this, bought heavily and thus helped to further the rise.

## Flour and Wheat.

Prices for Anatolian wheat were low at the beginning of the month, but rallied towards the end owing to small arrivals and lower stocks.

As Anatolia's sendings continue to suffice for local consumption, there were practically no arrivals from abroad.

In view of the lack of Governmental statistics of stocks existing in Anatolia, it is impossible to foretell whether or not there will be any demand for Foreign wheat in the future. Local merchants, however, consider that stocks are ample.

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

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

From: Anatolia 6,075 tons, Thrace 1,500.

End of month prices per oke in bulk, duty paid: Anatolia 20 piastres, Anatolia, 2nd quality 17¾, Thrace 18-18½.

Locally Milled Flour Integral: LT. 14.50 per sack of 72 Kgs.

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

## Barley.

As Thracian and Anatolian holders still find prices not to their liking, they continue to abstain from sending.

Local consumption being very small, however, there is no demand, and the market is weak.

End of month quotations:

	Ptrs. per oke
1st quality, in sack.....	8¾
Forage, in sack, f. o. b.....	8¼

## Tea.

The rise of Sterling has caused a falling off in demand.

Prices are practically unchanged and stocks plentiful.

Markets at origin are firm:

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 .....	9½-18

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### MARKET REPORT OF THE IONIAN BANK LIMITED. (Continued)

#### Coffee.

A slight drop in prices has been experienced both at origin and locally. However, the local market shows an improvement on last month in comparison with origin, which we no longer underquote. Business is very slack and stocks tend towards shortness.

Latest quotations :

		s.	d.	
McKinley	Rio 1 . . . . .	94	0	} shipment, c.i.f. Constantinople New Crop per cwt. prompt
	» 2 . . . . .	92	0	
	» 3 . . . . .	90	0	
	» 4 . . . . .	88	0	
Theodore Wille or Johnston	New York 3 . . . . .	94	0	}
	» 4 . . . . .	92	0	
	» 5 . . . . .	90	0	
	» 6 . . . . .	88	0	

Local quotations in transit :  
Rio No. 4, Shillings 95.

#### Sugar.

The Government monopoly being now in force, no report or quotations can be given.

#### Rice.

Owing to arrivals, there has been a slight drop in prices, the market being weak.

Latest quotations:

Rangoon (Alexandria) No. 3 double bags prompt shipment £ 16/0/0 per ton.  
Siam « Garden » No. 1 ditto £ 19/0/0 per ton.

#### Textiles.

Origin was weak all round during the month, prices on an average being 6d under those of February.

Buyers are finding it very difficult to purchase for early shipment in Japan owing to the very heavy sales for close shipment by Japanese mills.

During the last few days of the month there was an indication of higher prices at origin.

Local stocks are very small for this period of the year. Buyers, in the expectancy of lower prices, are hesitating to operate.

American Sheetings :

« A » (3 yds. equal 1 lb.) 13 ½ cents per yard, c. i. f. Constantinople. Local market price per piece of 40 yards (duty paid) LT. 13.00.

« CCC » (3 yds. equal 1 lb.) 13 cents per yard, c. i. f. Constantinople. Local market price per piece of 40 yards (duty paid) LT. 12.60.

Japanese Sheetings :

Lion « CCC » (13 ½ lb.) 19/3 c.i.f. per piece of 40 yards. On spot, in transit, 19/9. Local market price for same (duty paid) LT. 11.20.

« Dragon C » (13 lbs.) 18/6 nominal c.i.f., per piece of 40 yards. On spot, in transit, 19/- nominal. Local market price for same (duty paid), LT. 10.80.

#### Carpets.

With the exchange favorable to buyers and holders anxious to sell, many important sales took place during the month, the demand running heavily on Kelleys, Loristans, Ardebils & Semi-antiques.

The Soviet Agents having become much more reasonable in their prices, several lots of Caucasians amounting to approximately 4,000 pieces, were sold for about £ 20,000.

Conditions should continue to be favorable during the coming month, with stocks ample and well assorted owing to the regular arrivals of important shipments.

Arrivals :

Persia: 1,900 bales containing Gioravans, Heriz, Tabriz, all grades of Mossul, Strips, Belouch, Loristan, Iranistans, Kelleys, Semi-antiques.

Caucasus : 110 bales containing Guendjé, Kazaks, Shirvans & Cabistans.



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for **STUDEBAKER** Cars, **DUNLOP** TYRES  
and **CLEVELAND** TRACTOR.



**MARKET REPORT OF THE IONIAN BANK LIMITED. (Continued)**

**Sales :**

Effected in Gioravans, Heriz, Tabriz, Mahals, Strips, Zendjian, Mossuls, and all grades of Hamacan Mossuls, Caucasians, Anatolian Rugs, Mats, etc.

Description	Ltqs.	Price	per	Stocks
Gioravans high piled.....	11-25	12-50		
		sq. m.	Med.	
Heriz high piled...	14-16	»	Med.	
Heriz & Gioravans old fashioned...	20-30	»	Very small	
Tabriz.....	13-18	»	Large	
Tabriz fine.....	20-30	»	Med.	
Saruk & Maharadja high piled.....	38-42	»	Small	
Bidjar high piled & old fashioned.	25-45	»	Very small	
Meshed high piled & old fashioned.	11-25	»	Large	
Kirman high piled.	20-35	»	Large	
Kirman old fashioned.....	45-60	»	Small	
Keshan high piled & old fashioned	100-110	»	Very small	
Kelleys.....	80-130	piece	Med.	
Strips Ardebil short	30-35	»	Med.	
Strips medium....	45-55	»	Med.	
Mossul Zendjian ..	18-21	»	Large	
Gendjé - Kasaks mixed with long & narrow.....	30-38	»	Small	
Shirvans fine.....	40-65	»	Large	
Cabistans.....	75-100	»	Large	
Sumaks.....	10-13	sq. m.	Large	
Nidge new rugs..	10.75-11	piece	Small	
Nidge new mats.	2.50-3.25	»	Large	
Kelims.....	25-35	»	Large	
Kelims small....	8-10	»	Large	
Silk rugs.....	35-175	»	Large	
Shiraz Rugs & Kelleys.....	Sh. 35-45	sq. m.	Large	
Afghans.....	» 2/6-3/3	sq. ft.	Large	
Bokhara mixed sizes.....	» 8/6-12	»	Med.	

**Tobacco.**

The market continues to be calm, with no demand.

In addition to those reported last month, the stocks at Smyrna, Kechan, Silivri and Tchekmedjé are now exhausted.

Arrivals from 1st to 31st March, 1926.

From	Quantity Kgs.	Plastres per Kg.
Samsoun.....	106,000	150—200
Trebizond.....	96,000	60— 75
Boghazkeuy.....	37,000	50— 80
Gunen ... ..	400,000	50— 70
Ismidt.....	150,000	50— 80
Hendek .. ..	170,000	50— 80
Adrianople.....	170,000	60— 80
Ada-Bazar.....	25,000	60— 90
Duzdjé.....	68,000	70—110
Broussa.....	386,000	50— 70
Guevlejuh.....	178,000	40— 50
Ak-Hissar.....	103,000	50— 80
Tchataldja.....	33,000	40— 60
Cartal.....	32,000	40— 50
Dardanelles.....	25,000	40— 50
Total.....	<u>1,979,000</u>	Kgs.

Exports from 1st to 31st March, 1926.

Destination	Quantity Kgs.
Trieste.....	1,184,000
Dantzic.....	490,000
Amsterdam.....	36,000
London.....	2,000
Hamburg.....	303,000
Stockholm.....	72,000
Piraeus.....	5,000
Beirut.....	64,000
Alexandria.....	35,000
Total.....	<u>2,191,000</u>

Stocks as at 31st March, 1926, Kgs. 15,500,000.

**Opium.**

The demand during the month of March was general, and sales exceptional.

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BRANCH OF FILS D'ASLAN FRESCO

**MARKET REPORT OF THE IONIAN BANK LIMITED. (Continued)**

The fall in prices reported in our last month's issue brought them down to such a level that buyers were plentiful. Prices rose towards the end of the month, local stocks having become very short and it being also reported that there is very little to come before the new crop.

Early reports indicate an abundant new crop owing to favorable weather conditions for growing both in the autumn and up to date.

Sales totalled 457 cases, as follows:

District	Cases	Ltqs. per oke
<b>Soft Shipping:</b>		
Hadjikeuy.. . . . .	16	31.—/33.—
Zilé . . . . .	35	29.—/29.50
Erba . . . . .	5	29.—/30.—
Amassia. . . . .	2	26.—/27.—
Malatia. . . . .	32	22.—/23.—
<b>Druggists:</b>		
Kara-Hissar . . . . .	49	25.—/27.—
Ak-Chehir . . . . .	85	24.—/25.—
Bolavaddine . . . . .	16	25.—/26.50
Ilghin . . . . .	29	25.—/26.87
Yalova . . . . .	43	23.—/25.—
Sparta . . . . .	1	24
Sandikli . . . . .	11	24.50/25.—
Karagatch . . . . .	18	22.50/24.50
Gueivé . . . . .	6	24.50
Guenik . . . . .	8	23.50/24.40
Ouchak . . . . .	2	26.50
Eski-Chehir . . . . .	5	23.—/25.—
Narlihan . . . . .	4	24.—/25.50
Sivrihissar . . . . .	5	23.—/25.—
Tchiboukova . . . . .	1	26
Biledjik'. . . . .	9	23.—/23.75
Bey-Bazar . . . . .	11	21.50/23.50
Kutahia . . . . .	7	20.—/21.—
Konia . . . . .	44	19.50/22.—
Smyrna . . . . .	1	20.50
Scarta . . . . .	12	17.50/18.50

**Mohair.**

Prices ruled very low, but the large turnover brought about a decided hardening in the market towards the end of the month, which resulted in checking the demand.

**Sales:**

District	Bales	Piastres per oke
Fine . . . . .	398	212½-220
Castambol. . . . .	42	158
Angora. . . . .	160	172-177½
Fine. . . . .	664	215
Bolavaddine. . . . .	99	172½
Ak-Chehir. . . . .	70	172½
Bolavaddine. . . . .	129	172½
Angora . . . . .	100	160
Eski-Chehir and Karahissar . . . . .	67	170-172½
Angora . . . . .	170	160
Ak-Chehir . . . . .	52	170
Angora . . . . .	200	152½
Tcherkez . . . . .	150	155
Angora and Bey-Bazar . . . . .	2,450	160
Yosgat. . . . .	80	172½
Fine . . . . .	36	220
Yosgat. . . . .	82	175
Eski-Chehir . . . . .	40	175
Angora and Bey-Bazar. . . . .	286	160
Ak-Chehir . . . . .	167	168-170
Eski-Chehir . . . . .	118	177½
Angora . . . . .	72	160
Fine . . . . .	22	210
Yosgat. . . . .	159	175
Bolou . . . . .	90	147½
Yosgat. . . . .	100	180
Bolavaddine and Eski-Chehir. . . . .	122	170-173-177½
Yosgat. . . . .	100	167
Kir-Chehir . . . . .	82	160
Angora. . . . .	100	160
Ak-Chehir . . . . .	120	177½
Saframbol . . . . .	62	162½
Total. . . . .	6,589	

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

**Wool.**

Owing to the shortage of locals at stocks and a drop in prices, sales during the month were almost negligible.



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**MARKET REPORT OF THE IONIAN BANK LIMITED. (Concluded)**

There are no arrivals from the Interior, holders there preferring to sell on spot.

However, one lot of 350 bales has been received here, but the holders have found no purchasers at the prices they ask.

Of the 800 bales fine Karahissar reported as being for sale in our last report, 40 bales have been shipped to Greece at 108 piastres f. o. b. as a trial. Further shipments in this quarter, however, can hardly be expected at this high price.

Besides one sale of about 100 bales to the Government at 92 piastres per oke, the following were also effected:

125 bales Polatlis at 98 Ptrs. per oke
195 » Konia at 90 » »
75 » Polatlis at 90 » »

Prices range from 90 to 92 piastres; for Karahissar, 105-108.

Stocks: 1,100-1,200 bales.

**Wax.**

Quotations were maintained at 212 piastres, the demand being sustained.

A slight drop in prices was registered on Foreign Markets.

Sales totalled about 40 tons.

**Hazel Nuts.**

The market was very dull and declined to the end of month quotations of:

F. O. B.	
Kerassund ... Ptrs. per oke	74
Ordou . . . . . » »	72
Trebizond . . . . . » »	70

**Persian Sweet Almonds.**

There is no business doing, the market being nominal at 180 piastres.

**Gum Tragacanth.**

The market is firm, business being good and continuing at advanced prices.

Sales:

Type	Cases	Piastres per oke ex store Constantinople
White (Natural)	58	175-220
Blond . . . . .	66	165-170
Yellow (Clear) .	32	120-130
Yellow . . . . .	19	120
White . . . . .	3	245
Scarta . . . . .	5	60
	183	



**Furs & Skins.**

The demand for Marten is good, but business is not sufficient to cause any rise in the market.

Foxes have been in fair demand, particularly in the better qualities, and of other skins Jackal have sold best.

Sales:

		Piastres per skin
Hare . . . . .	131,000	at 66-72 ½ LT. per pair
Fox . . . . .	5,260	at 11-23
Marten . . . . .	6,410	at 37-53
Wildcat . . . . .	2,700	at 4- 4 ½
Jackal . . . . .	7,300	at 3- 4 ¼
Badger . . . . .	9,200	at 4 ½-5.20

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

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Banca Marmorosch, Blank & Co., Agopian Han, Galata.  
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Elkiatib, Abbas, Imp., Elkiatib Han, Stamboul.

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Harry Boots & Shoes Manufacturing Co., 6-7 Tidjaret Han, Galata.

### **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.  
Hadjı Ressoul Campani, Selamet 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.  
Eramian, H., Dilsiz Zade Han, 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., Tchিনিli 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 Hau, 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**

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**Paper**

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

**Persian Prints**

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

**Petroleum**

Athanasiadis 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**

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**Ship Chandlers**

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

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Mardiguian, S., Sons, Yeni Tcharshi, Mahmoud Pacha, Stamboul.

### Silk - Raw

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Fresco, Fils d'Aslan, Exporters, Aslan Fresco Han, 2<sup>d</sup> Floor, Fin'djandjilar You-  
couchou, Stamboul.  
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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.

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### Stationery

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Zellich, Henri, & Co. Imp., 21 Rue Mahmoudieh, Galata  
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Fringhian, Meg., Imp., Messadet Han, Stamboul.  
Gantenhein, 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.

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Alston Tobacco Company, Palazzo Karakeuy, Galata.

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

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

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Kroubalkian, K., Sole Agent & Depositor for Turkey, «Royal» and «Corona»

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

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

### Underwriters

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Fresco, Fils d'Aslan, Exporters, Aslan Fresco Han, 2<sup>d</sup> Floor, Findjandjilar You-  
couchou, Stamb.

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

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Taranto, Nissim, Kenadjian Han, Stamboul.

## Individual Members at Constantinople

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- 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.
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- Huntington, Geo. H., Professor, Robert College, Roumeli Hissar.
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- Kyfioti, John, Manager of the Maison Psalty, Furniture House & Factory, Pera.
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\*) Elected honorary life member, Jan. 26, 1915.

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

† Deceased.

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- S. & E. & A. Metaxa**, Successors to S. A. Metaxa Heirs. Manufacturers of Cognac.
- The Michalinos Maritime & Commercial Co., Ltd.**, 37 Philonos Street.
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- D. Pouris**, 4 Tsamadou Street. Manufacturer of Cognac.
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- T. P. Tagaris**, Yannoulato Building, 2nd floor. Steamship Agent and Contractor.
- Ath. Xanthopoulo Sons & Co.**, 6<sup>B</sup> Loudovicou Street. Commission Agents for Flour, Coffee and Sugar; Importers of these Articles; Coal; Shipping.



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- Bourne & Co. - New York. Central Office in Greece: 12 Odos Lycourgou, Athens. The Singer Manufacturing Company's Sewing Machines.
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Marmorosch, Blank & Co., Strada Paris 10. Bankers.

«Mecano» Société Anonyme par actions, Strada Jonica 8. Electrical and other Machinery ; Metals.

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«Romano-Americana», Societate Anonima pentru Industria, Comerciul si Exportul Petrolului, 126, Calea Victoriei. Pétroleum.

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