house being transferred to the Shameen in 1862. Business was in those early days, comparatively speaking, simple. Competition bore but lightly upon trade, while the commodities dealt with were few, consisting mainly of the import of woollen and cotton goods and the export of tea and silk. Those times have gone for ever, but the legacy of long-established chops and a name for straightforward and honest dealing remains with Taiwo, the firm's Chinese hong name, and these are by no means inconsiderable assets.

The firm's policy has been somewhat conservative, inasmuch as it has always maintained the principle of conducting purely a merchant's business, taking up no small side lines and agencies, and eschewing the device of floating subsidiary or outside companies for the benefit of the firm. This, however, does not imply that changed and changing conditions have not been or are not met, and it may now be said that nothing can be handled in wholesale quantities which is not either imported into or exported from China by Reiss & Co. The firm's activities have recently been extended by the establishment of branches at Hankow and Changsha, two ports whose importance, already considerable, will increase in the near future. The Shanghai branch, under the able leadership of Mr. H. H. Girardet, conducts a very successful business and employs a large secretarial staff. The firm's home establishments are Reiss Bros., Manchester; Reiss Bros., Liver-.pool; and L. Reiss Bros. & Co., London.

LEVER BROS. (CHINA), LTD.

Baron Leverhulme (formerly Sir William Hesketh Lever, Bart.), the founder of Port Sunlight and chairman of directors of Lever Bros., Ltd., commenced the business of soap-making in January 1886 at works in Warrington. with a capacity for turning out only 20 tons of soap per week. By successive enlargements at Warrington the output was rapidly increased to 90, 270, and 450 tons weekly to meet the increasing demands for Sunlight Soap. In the autumn of 1887, the Warrington site being found too small for further expansion. land was acquired at Port Sunlight, and 56 acres were parcelled out into areas of 24 to the business and works and 32 to the village. These areas soon proved quite inadequate, and were enlarged by purchases as opportunity offered. When the present company of Lever Bros., Ltd., was incorporated in 1894 the works, plant, and village comprised an area of 86 acres. In 1902 the area was 230 acres, of which 96 were devoted to the business and 135 to the village; at the present time the total area is 462 acres, of which 239 is portioned out for the works, including an area in reserve for expansion, and 223 for the village and village extensions.

The first soapery had a capacity for the manufacture of 800 tons per week, but the demand for Sunlight Soap has caused the plant to be extended to such an extent that it now has a capacity of about 4,000 tons weekly. The buildings within the works area of 239 acres include the soap and glycerine factories, oil and cake mills, alkali, printing, and other works, wharves, docks, roads, and sidings, together with the head offices of the company. The buildings within the village area of 223 acres include \$33 houses and cottages, 8 shops, hotel, recreation-halls, library, museum, hospital, parks and gardens, and over 5 miles of roads.

At the Port Sunlight Factory the company employs 7,000 people, whilst the manufacture and distribution of Sunlight Soap are also undertaken by the Associated Companies of Lever Bros., Ltd., in Belgium, France, Holland, Switzerland, Australia, New Zealand, Canada, United States, South Africa, and Japan. The company has extensive plantations in the Pacific for the cultivation of cocounuts; oil mills at Port Sunlight, Sydney, Durban, Lagos, and at Opobo; and palm forests in the Belgian Congo. authorized capital of the company is £30,000,000. The prosperity - sharing plans of the company culminated in the Co-partnership Trust founded in 1909. Co-partnership certificates to the value of over £500,000 have been distributed to employees, and, including the 1915 dividend, the sum of over £200,000 has been paid in dividends to co-partners.

The Shanghai branch is under the managership of Mr. James Quin, who came to China in 1904 in the interests of Lever Bros., Ltd., and was appointed manager of Lever Bros. (China), Ltd., on the incorporation in 1911 of this Associated Company. This important branch also acts as agents in Hongkong, China, and Manchuria for Lever Bros., Ltd., Port Sunlight; Vinolia Company, Ltd., London and Paris; Hodgson and Simpson, Ltd., Liverpool; Blondeau et Cie, London and Paris; R. S. Hudson, Ltd., Liverpool; and Benjamin Brooke & Co., Ltd., Liverpool.

THE STAR GARAGE

The visitor to Shanghai cannot fail to be struck by the enormous amount of traffic in the streets of the Model Settlement. Probably the first thing to which his attention will be called is the great number of rickshaws plying for hire, and the multitudinous motor-cars of all patterns and makes that rush up and down the thoroughfares, the occupants being engaged either in strenuous business or in the pursuit of pleasure. The very large number of cars is consequent on the opening of numerous garages in various parts of the town, one of the chief of which is the Star Garage, of Bubbling Well Road. This garage is situated in the West End of the Settlement, in easy reach of the best residential districts, and is housed in a splendid new building possessing an imposing front, and which was opened in the latter part of 1013.

The proprietor of this flourishing concern is Mr. A. Cohen, whose business career in Shanghai has been one of uninterrupted success. He came to the Settlement in 1908, and, having a limited capital, looked round for a suitable undertaking in which to invest. It appeared to him that the rickshaw business offered a lucrative opening, and he began to purchase these vehicles and let them out on hire with such success that he now owns 2.000, the largest number possessed by any individual in the Far East. In 1914 he decided to launch into the motor industry, and his success may be judged by the splendid building in which his business is housed. Mr. Cohen is agent for the Chandler and Buick cars, and for the Fish Tyre Company, of New York. Employing 3 foreign mechanics and 300 Chinese, he is able to effect expeditiously all kinds of repairs, while he keeps a very large stock of motor accessories. He has on the premises a "break-down" car. which is ready for dispatch to any part at a minute's notice. He is now erecting a rickshaw factory in Burkhill Road, at the back of the garage.

Mr. Cohen is not content with the field offered by Shanghai for the exercise of his commercial talents, but he has lately opened a branch at Hankow, with a rickshaw factory attached, and intends this year to add a garage run on the same lines as that in Shanghai. He is held in great esteem by the business men of the Settlement, while his unfailing courtesy has made him very popular with everybody.



STAR GARAGE COMPANY; PREMISES IN SHANGHAI



STAR GARAGE COMPANY

1. Interior of Premises, Stanghai 2. Fifty Rickshas 3. Premises in Hanksw