### APPENDIX.

**Table No. XIII—continued.**

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2 A
**Table No. XIII.—continued.**

**Fractional Parts.**

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<td>1-16ths</td>
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<td>3-16ths</td>
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<td>11-16ths</td>
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<tr>
<td>4-10ths</td>
<td>0 4 1</td>
<td>4-16ths</td>
<td>0 2 7</td>
<td>12-16ths</td>
<td>0 7 8</td>
</tr>
<tr>
<td>5-10ths</td>
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<td>13-16ths</td>
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<tr>
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<td>7-16ths</td>
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<td>9-10ths</td>
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**Excise Licenses Appertaining to the Trade.**

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<td>Distillers or Rectifiers</td>
<td>£10 10 0</td>
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<tr>
<td>Spirit Dealers not being retailers</td>
<td>10 10 0</td>
</tr>
<tr>
<td>Spirit Dealers retailing foreign liqueurs</td>
<td>2 2 0</td>
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</tbody>
</table>

Spirit Dealers in England, additional licence to retail Foreign and British Spirits, in any quantity not less than a reputed quart bottle, and foreign liqueurs in the bottles in which imported, not to be drunk on the premises | 3 3 0     |
### APPENDIX.

Spirit Retailers (England and Ireland, except Spirit Grocers in Ireland):

<table>
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<th>House rated under £10 per annum</th>
<th>£2 4 1</th>
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<tr>
<td>At £10 and under £20 per annum</td>
<td>4 8 2½</td>
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<tr>
<td>£20</td>
<td>6 12 3½</td>
</tr>
<tr>
<td>£25</td>
<td>7 14 4</td>
</tr>
<tr>
<td>£30</td>
<td>8 16 4½</td>
</tr>
<tr>
<td>£40</td>
<td>9 18 5½</td>
</tr>
<tr>
<td>£50 or upwards</td>
<td>11 0 6</td>
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</table>

Spirits, Retailers of Spirits and Beer (Scotland), rated under £10 per annum:

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<th>At £10 and under £20 per annum</th>
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<tbody>
<tr>
<td>£20</td>
<td>5 5 0</td>
</tr>
<tr>
<td>£25</td>
<td>9 9 0</td>
</tr>
<tr>
<td>£30</td>
<td>10 10 0</td>
</tr>
<tr>
<td>£40</td>
<td>11 11 0</td>
</tr>
<tr>
<td>£50 or upwards</td>
<td>13 13 0</td>
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</tbody>
</table>

Spirit Grocers in Ireland retailing Spirits, rated under £20 per annum:

<table>
<thead>
<tr>
<th>At £25 and under £30 per annum</th>
<th>9 18 5½</th>
</tr>
</thead>
<tbody>
<tr>
<td>£30</td>
<td>11 0 6</td>
</tr>
<tr>
<td>£40</td>
<td>12 2 6½</td>
</tr>
<tr>
<td>£50 or upwards</td>
<td>13 4 7</td>
</tr>
<tr>
<td>Makers of Methylated Spirits</td>
<td>14 6 7½</td>
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</table>

Retailers of Methylated Spirits, 10 annum:

<table>
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<tr>
<th>Retailers of Methylated Spirits</th>
<th>10 10 0</th>
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Still Makers (Scotland and Ireland) £ an. 0 10 6
Stills, Chemists keeping or using " 0 10 0
Sweets Dealers ... ... ... ... " 5 5 0
Sweets Retailers ... ... ... ... " 1 2 0½

OCCASIONAL LICENCES.—PUBLICANS.

For any day not exceeding six ... 0 2 6
For any additional number of days, not exceeding six, 2s. 6d. per day, but if for more than four such days no greater duty can be charged than Wine Dealers not licensed to retail Spirits and Beer ... ... ... ... 10 10 0
Wine Retailers licensed to retail Beer and not Spirits ... ... ... ... 4 8 2½
Wine Retailers licensed to retail Beer and Spirits ... ... ... ... 2 4 1
Wine Grocers (Scotland), who sell Wine not to be consumed on the premises, viz., having Justices' certificates to retail Wine, but having no retail Beer or Spirit license ... 10 10 0
Having certificate to retail Beer but not Spirits ... ... ... ... 4 8 2½
Having certificate to retail Spirits only 2 4 1
Having certificate to retail Beer and Spirits ... ... ... ... ... 2 4 1
Wine licences, to be drunk on the premises, if rated under £50 per annum. £3 3 0
At £50 per annum and upwards 5 5 0
Not to be drunk on the premises, if rated under £50 per annum ... 2 2 0
At £50 per annum and upwards 3 3 0

INLAND REVENUE ALLOWANCES.—DRAWBACKS.

Spirits Allowances.—To distillers, or proprietors of Spirits exported from an excise duty free warehouse, or deposited in a customs warehouse, an allowance of 2d. per gallon proof. To rectifiers, on rectified Spirits, whether sweetened or coloured, removed to a customs warehouse for exportation or for ships’ stores, under certain regulations as to strength, a drawback of the whole duties charged, viz. (United Kingdom), per proof gallon 10s.; also an additional allowance on rectified Spirits of the nature of British Compounds, not exceeding the strength of 11 per cent. O.P., of 3d., and on Spirits of Wine of 2d., per proof gallon.

Wine Licenses—Deduction from Wine retail licences taken out by refreshment house keepers who do not keep open after 10 o’clock, p.m., when the house and premises shall in England be under the rent and
value, and in Ireland under the value, of £30 a year, an abatement at the rate of... ... per ann. £0 7 4
Where of the rent or value of £30 and under £50 a year ... 0 17 10
Where of the rent or value of £50 or upwards ... ... ... 1 1 0

DISTILLERS IN ENGLAND, SCOTLAND, AND IRELAND.

We regret that we cannot furnish a correct official account of the distilleries in the United Kingdom. We have made every endeavour, but without success. The following list is compiled partly from private information, and partly from the Inland Revenue Returns, for the present year (1864), which latter merely states the district in which distilleries are situated. Where we are acquainted with the address we have given it.

ENGLAND.

The official number of distillers are returned as 11. Taken alphabetically we have at
Bristol.—The Bristol Distilling Company, late Thomas Harris and Co.
Grantham.—(Fineshade) a distillery from roots.
Liverpool.—Walker and Co.
Haig and Co., Hammersmith.
James Mure and Co., Bromley.
D. D. and J. Watney, Wandsworth.

The Inland Revenue Returns give two distilleries at Wandsworth. We have the address of one only, and there is in Sussex (Brighton district) one which appears to be a root distillery.

Scotland.

We will take these alphabetically according to the collections, and will give, wherever we can, the names of the distillers or the title by which the distillery is known. The number returned for 1864 is 128.

Aberdeen.—There are eight distilleries.
Aberdeen.
Devanha.
Stonehaven.
Lochnagar (John Begg).
Old Deer.
Jericho.
Monymusk.
Old Meldrum.

Argyllshire.—There are 28 distilleries.
Lossit.
Port Charlotte.
Caol Ila.
Craighouse.
Campbeltown 1st district 3.
   2nd "  4.
   3rd "  4.
4th district.—Kinloch, Dalaruan, Lackhead, and Glenside.
5th district.—Hazelburn, Argyle, Albyn.
Lochgilphead.—Glengilp, Wm. Hay and Co.
Port Ellen.—Islay (William Hunter.)
   Ardenstiel.
   Lagavulin.
   Laphroaig.
   Ardbeg.

\textit{Ayrshire}.—Five distilleries.
   Little Mill (Wm. Hay and Co.)
   Auchentoshan.
   Greenock.
   Saucel.
   Glenpatrick (Stewart and Co.)

\textit{Dumfries}.—Four distilleries.
   Langholm district, three distilleries.
   Wigtown (Bladnoch).

\textit{Dundee}.—Four distilleries.
   Brechin, two distilleries.
   Fettercairn.
   Leuchars.
APPENDIX.

Edinburgh.—Two distilleries. The Caledonian Distillery is of great magnitude and importance.

Elgin.—17 distilleries.
Mill of Banff.
Tochineal.
Glenfarclas.
Mortlach.
Benrinnes.
Dail-uaine (William McKenzie.)
Cardow.
Macallan.
Miltonduff.
Linkwood.
Milnflat.
Glengrant.
Glenlivat.
Balmenach.
Balintomb.
Glendronach.
Milton.

Glasgow district has 11 distilleries. McFarlan and Co. are considerable manufacturers of Grain Spirit.

Haddington.—One distillery.

Inverness.—Eight distilleries.
Teaninich.
Dalmore.
Fort Augustus.
Ord.
Brackla.
Balblair.
Clynelish.
Glen Morangie.

Linlithgow.—Ten distilleries.
Falkirk two.
Bankier.
Broomhill.
Glenmavis (John Macnab.)
Linlithgow.
Bones.
Kirkliston.
Queen's Ferry.
Wishaw.

Perthshire.—14 distilleries.
Ballechlin.
Grandtully.
Pitilie.
Auchtermuchty.
Markinch.
Hosh.
Perth.
Tomdachoil.
Auchnagie.
Evadour Killivoulin.
Lettrehbeg Moulin.
APPENDIX.

Balnaeraig Pitlochry.
Mains of Pitlochry.
Windygates.

Stirling.—16 distilleries.

Alloa (Bald and Co.)
,, (Mowbray and Co.)
Grange.
Auchtertool.
Burnfoot.
Dasherhead.
Glenochil.
Cambus.
Ben Nevis
Oban.
Highland Park.
Kirkwall.
Stromness.
Carbost.
Gerston.
Wick.

IRELAND

Contains, according to the Inland Revenue Returns, 34 distilleries in work. Of these we can furnish the addresses of 24 only, giving the localities of the whole, arranged as in the excise order.

Athlone.—Five distilleries.

Kilbeggan (John Hocking)
Bandon.—Richard Allman and Co., and another, name unknown.
Comber (Miller, and another, name unknown).

Birr.—Six distilleries. In Birr district there are two, names unknown.
Cloughjordan. One silent.
Thurles.
Tullamore (Bernard Daly.)

Carlow.—One distillery.
Monasterevan (Cassidy and Co.)

Coleraine.—Four distilleries.
Bushmills (Comgan.)
Coleraine (Moore.)
One, name unknown.
Newtownlimavady.

Cork District.—Five distilleries.
Thomas Francis Wise.
James Daly and Co.
Thomas Henry Hewitt and Co.
George Waters and Son.
James Murphy and Co., Middleton.

Drogheda.—Two distilleries.
One, name unknown.
Robert Haig, Dundalk.

Dublin.—Five distilleries.
John Jameson and Sons.
Jameson and Robertson.
John Power and Son,
Henry Roe and Sons.
One, name unknown.

_Galway._—Three distilleries.
Persse and Co.
One, name unknown.
Livingston, Westport.

_Limerick._—One distillery (Stein and Co.)

_Londonderry._—Two distilleries.
John Mehan, Malt Whisky distiller.
Watt and Co.

_Newry._—One distillery.
Ballygawley. Proprietor unknown.

_Wexford._—One distillery (N. Devereaux and Co.)

The excise list does not mention Parsonstown; our private information furnishes the name of Richard Hackett as a distiller there.

This concludes the best list we are enabled to obtain of the distilleries in the United Kingdom. It has been before observed that we have had great difficulty in getting correct information, and we must ask the reader's kind consideration for all imperfections. There is much discrepancy between the numbers obtained from private sources, and that of official returns. It is probable that the latter was made up before the distillers had commenced working for the season 1863-4, and the numbers may not be so many as represented.
INDEX.

Absinthe, 277.
Absurdity of Cognac invoice, 218.
Act, Gin, despotic character of, 77.
Act, Gin, operations of new, 79.
Adam Edward, 15.
Address to Geneva, 65.
Alcohol, 5.
Alembic compared to a human body, 3.
Alexis, 273.
Algeria, Exhibitors of Spirits from, 291, 299, 311.
Alkalies, 12.
Almond cake, 97-99.
Allowances for wastage in bond, 152.
Allowances for exportation, 155.
Allowances, Inland Revenue, 357.
Alphabetical list of Liqueurs, 278.
Ambrosial Nectar, 288.
American summer drinks, 105.
American war, effects of, 250.
Anecdote of Toddy drinking, 132.
Angelica root, 98.
Ditto Champagne Co., 204.
Ditto Vinegrowers' Co., 205.
Annuaire Cognac merchants, 231.
Appendix, 286.
Aqua vitae, 4, 123, 126.
Arnauld de Villeneuve, 3, 273.
Artichoke, Brandy from the, 176.
Auctioneer, the cute, 261.
Austria, Exhibitors of Spirits from, 288, 296, 308.
Baden, Exhibitors of Spirits from, 297, 308.
Baglioni, M., 16.
Barham, R. H., 39.
Barbadoes, Exhibitors of Rum from, 287, 292.
Bathurst's, Lord, speech, 74.
Beaten Paths, extract from Gratton's, 183.
Beet root, spirit from, 178.
Belgium, Exhibitors of Spirits from, 288, 297, 309.
Berries, Juniper, 98.
Bill, a model, 56.
Bitters, Wormwood, 284.
Blumenthal, M. Collier, 16.
Book making, 95.
Booksellers' practice, 244.
Brands, particular, 200.
Brazil, Exhibitors of Spirits from, 291, 298, 309.
Brazil Rum, 251.
Brewing, 9.
British Plain Spirits, 23.
British Compounds, 23.
| British Guiana, Exhibitors of Spirits from, 292, 305. | Brandy, medicinal character of, 239. |
| Budget, Chancellor of the Exchequer's, 80.       | Brandy, prices of, 201-214. |
| Boul-seeum, 128.       | Salt and, 240. |
| Brandy, British, 179.       | Brandy, strength at which it is shipped, 234. |
| " at the Cape,       | Brandy, tables to calculate cost of, 219. |
| " casks in which imported, 324.       | Brandy, time for manufacture, 181. |
| Brandy, Champagne, 181.       | Brandy, importations, &c., of, 1834 to 1863, 324. |
| " Cherry and Raspberry, 283.       | Brandy, Table, relative value of, 387. |
| " colouring for, 238.       | Brandy, White, 238. |
| " consumption, 239.       | Calamus root, 97. |
| " derivation of the term, 160.       | Caldwell papers, 129. |
| Brandy, the Finns' attachment to, 170.       | Campion, 125. |
| Brandy from beet root, 178.       | Capsuling, 196. |
| " from cider, 176.       | Cardamons, 97. |
| " from honey, 161.       | Cassell's History, extract from, 72. |
| " from the Jerusalem artichoke, 176.       | Catherine de Medicis, marriage of, 272. |
| Brandy from the Perrimon apple, 162.       | Caustic Potassa, 12. |
| Brandy from the Potatoe, 163.       | Cave's, Mr., M.P., motion, 250. |
| from Potatoe apples, 177.       | Cellar at Dundrum, 128. |
| Brandy from sloes, 176.       | Champagne de Bois Brandy, 181. |
| Brandy, Ginger, 184.       | Charcoal, 12. |
| Brandy in America, 162.       | Charente, 181. |
| " in Morocco, 161.       | Channel Island Brandy, 160. |
| " in Norway and Sweden, 183.       | Chartreuse, 276. |
| Brandy in Russia, 173.       | Chemistry, extract from Johnson's, 104. |
| " in Spain, 162.       | " Laplanders' love of, 166. |
| " in Switzerland, 163.       | " Brandy, Liqueurs for, 196. |
INDEX.

Chemists, Analytical, 94.
Chichester, Rev. Mr., his pamphlet, 81.
Cholmondeley's, Lord, speech, 76.
Cider Brandy, 176.
Circular, Vineyard Co., 206.
Civilization, curiosities of, 95.
Clandestine marriages, 215.
Clarke's Travels, extracts from, 167.
Classified Shipments of Brandy, 335.
Cleanliness essential, 247.
Clerk, the Mysterious, 216.
Cloudberry, description of, 169.
Coffee still, 17.
Cognac Brandy, 181.
Cognac, Brandy not drank in, 185.
Cognac circulars, 201.
... dress and appearance at, 186.
Cognac, fair at, 186.
... farmers, 184.
... invoice from, 217.
Cognac Journal, extract from, 183.
Cognac, merchants in, 221.
... oil of, 236.
... residences in, 197.
... shipments from, 232.
... tables, relative cost of, 219.
Cognac, wealth of agriculturists in, 197.
Colouring for Brandy, 196.
Comparative scale of strengths, 157.
Cone, Archdeacon, 57.
Consett, statement of, 165.
Coolers, 8.
Coriander seeds, 98.

Cook's Travels, extracts from, 175.
Cordials, English, 281.
... Cherry and Rasperry, 288.
Cordials, Cloves, 283.
... Ginger Brandy, 284
... Peppermint, 282.
... preparation of, 282.
... rise and fall of, 281.
... Rum Shrub, 283.
... Wormwood Bitters 284.
Corty, Joseph, 17.
Cossack, a cunning, 175.
Costa Rica, Exhibitors of Rum from, 291, 298.
Crawford on Toddy, 130.
Cutaya, 291.
Culture, mode of, in Cognac, 184.
Curacao, 276.
Curious Customs in Lapland, 166.

Dealers' Spirit licences, 354.
Debates on Punch, 162.
Debauch from new Whisky, 151.
Demerara Rum, 250.
Denmark, Exhibitors of Spirits from, 289, 298.
Derosni, M., 16.
Dickens, Charles, extracts from, 195.
Dickens's, Charles, visit to Cognac, 191.
Dioscorides, 273.
Disraeli, Hon. B., letter to him, 84.
Distillation, curious ingredient used in, 165.
Distillation, improvements on French, 15.
INDEX.

Distillation in Cognac, 188.

" in Russia, 178.

" known to the

Arabians, 2.

Distillation, process described 2.

Distillation, rapid, 14.

" Raymond Lully's method, 4.

Distillation, when known in France, 4.

Distil, derivation of, 2.

Distillers, number of, 316.

Distillers' licenses, 354.

Distiller, a royal, 164.

Distillers in England, 358.

" in Scotland, 359.

" in Ireland, 363.

" authorised designation, 155.

Distillers, decrease of, 44.

Distillers, number in Ireland, 139.

Distillers, number in Scotland, 139.

Distillers, regulation respecting classes of, 44.

Distilleries, illicit, 81.

Distillery, enormous, 18.

" Caledonian, 150.

" Operations of, 6

Donavan, extract from, 140.

Drawbacks, 357.

Drawbacks on exportation, 155.

Drogheda, act passed at, 127.

Drunkenness at small cost, 50.

Dundee, 245.

Dundrum, cellar at, 128.

Duties charged at proof strength, 25.

Duties, fluctuating character of, 80.

Duties, how charged, 21.

Duties, injurious effects of high, 29.

Duties, tables of, 349, 351.

Dwellings, the people's remarks on, 110.

Eau de Vie de Blé, 176.

Eau de Vie de Bois, 181.

Edinburgh, still at, 18.

Edward Adam, 15.

Elephantiasis, Brandy drinkers free from, 161.

Elixir de Garus, 277.

England, Distillers in, 358.

England, Brandy shipments to, 335.

Essequibo Rum, 250.

Excise licenses, 354.

" allowances for wastage, 152.

Excise denominations, 23.

" Dr. Ure on the laws of, 11.

Excise duties, how levied, 13.

" frauds upon, 29.

" officers, 9.

" outwitted, 14, 80.

" regulations, 10.

" as to grinding malt, 149.


Exportations, 1834 to 1863, 323.

Extract from rectifier's note book, 96.

Fact, a well known, narrated, 148.

Faints, 12, 98.

Farmers', the, still, 187.

Fear-buille, 124.

Fermentation, 8, 246.

" changeable, 8.
INDEX.

Fermentation regulated by temperature, 8.
Fermenting vats, 8.
Fine Champagne Brandy, 182.
Finlanders, their love of Brandy, 171.
Florimond, the romance of, 278.
France, Exhibitors of Spirits from, 298, 309.
French Brandy, imitations of, 178.
French Guiana, Exhibitors of Spirits from, 311.
Fusel oil, 149.

Galen, 273.
George II., act 2nd of, 52.
George IV., brewing, 287.
Geneva, address to, 65.
" a poem, 67.
" Hollands, 115.
" duty calculations, 349.
Geneva, importations, &c., of, 1834 to 1863, 325.
Gentleman's Magazine, extracts from, 264.
German Juniper Berries, 98, 99.
Gin Analysts, 94.
Gin Act, on the, 63.
Gin, cordial, recipes for making, 99.
Gin, diuretic properties of, 104.
Gin drinking, 106.
" from essential oils, 102.
" increased consumption of, 74.
Gin, ingredients used in, 94.

Gin, its derivation, 47.
" London, 97.
" made without stills, 102.
" Mother, downfall of, 60.
" palace, description of, 107.
" Plymouth, 97, 118.
" Punch at the Garrick Club, 105.
Gin, receipts for fine, 101.
" " making, 97.
" " plain, 101.
" " west country, 101.
Gin Sling, American, 105.
Gin, statements relating to, 94.
Gin, variations in the taste of, 97.
Gin, what doctored with, 95.
" table, relative value of, 343.
Gin, table to reduce, 347, 348.
Ginger Brandy, 254.
Grains, how disposed of, 8.
Grand Duchy of Baden, Exhibitors of Spirits from, 289.
Grand Duchy of Hesse, Exhibitors of Spirits from, 289, 311.
Greece, Exhibitors of Spirits from, 280, 311.
Grapes, 236.
Grattan, T. C., extracts from, 133.
Gravity, specific, of Spirits, 25.
Gravity, specific, of Worts, 24.
Grenada, estate in, 248.
Grog, origin of, 254.
Guadeloupe, Exhibitors of Spirits from, 291, 299.
Gauging, close, remarks upon, 224.
INDEX.

Gustavus III., his edict.
Hall, Mr. Basil, 268.
Hamburg Spirit, 179.
Hamburg, exhibitors of Spirits from, 311.
Hectare, its yield, 183.
Hectolitre, its contents, 183.
Hesse, Exhibitors of Spirits from, 311.
Highland Whisky, 143.
Hill, Mr. Benson, 267.
Hippocrates, 278.
Hogarth, 51.
Hollands Geneva, 115.
" " Imitation, 118.
" " Maidstone, 119.
" " manufacture of, 118.
Hollinshed's Chronicles, 128.
Home consumption, 1834 to 1863, 323.
Honey, Brandy from, 161.
Hood, Thomas, 262.
Household Words, extracts from, 191.
Huggins, Dr., his plan, 247.
Hungary, Exhibitors of Spirits from, 296.
Hydrometer, its use, 24.
" proof gravity of Spirits at, 25.
Hydrometer of glass condemned, 26.

Imperial Brandy, 180.
Importations, 1834 to 1863, 323.
India, Exhibitors of Spirits from, 287, 292, 306.
Ingoldsby, Thomas, extract from his memoir, 40.
Invention of Liqueurs, 273.
Invoice, a Cognac, 215.

Ionian Islands, Exhibitors of Spirits from, 300, 312.
Irish distillers in 1818, 326.
Ireland, Brandy shipments to, 336.
Ireland, distillers in, 1864, 363.
Islands, Islay and Iona, 147.
Islay Whisky, 147.
Italy, Exhibitors of Spirits from, 290, 301, 312.

Jamaica, Exhibitors of Rum from, 288, 292, 306.
Jamaica Rum Essence, 236.
James, G. P. R., extracts from, 41.
Jekyll, Sir J., his motion, 58.
Johnson, Dr., on Whisky, 120.
Juniper, its properties, 103.
Jurors' Report, extract from, 286.
Jury, Grand, presentment of, 68.

Kamtschatka, distillation in, 173.
Kill Devil, 243.
Knight's History of England, extracts from, 51.

Laplanders' passion for Brandy, 166.
Latin Poetry, 63, 64.
Ledwich, Dr., 125.
Lee's, Mr., remedy, 240.
Lesseps, anecdote related by, 174.
Letter, a Scotch distiller's, 85.
Letter from a moderate man, 62.
Licenses, 56, 74
" 354.
LICENSES, OCCASIONAL, 356.
Liquorice Powder, 97.
Liqueur for Brandy, 196.
Liqueurs, Absinthe, 277.
" alphabetical list of, 278.
Liqueurs, Curacao, 276.
" curious incident relating to, 275.
Liqueurs, Elixir de Garus, 277.
Liqueurs, George IV.'s partiality for, 274.
Liqueurs, Grand Chartreuse, 276.
Liqueurs, Hippocras, 273.
" invention of, 273.
" Kirchenwasser, 275.
" Marschino, 275.
" Noyau, 276.
" origin of the term, 272.
Liqueurs, Rosoli, 274.
" their introduction, 272.
Liqueurs, when used, 275.
Liquor traffic, Society for the suppression of, 70.
Lonsdale, Lord, 73, 79.
London Pharmacopoeia, 240.
Louis XIV.'s favourite Liqueurs, 273.
Lover's Wine, 169.
Low Wines, 247.

Magazine, The Gentleman's, extracts from, 60.
Maidstone Hollands, 119.
Maine law agitators, 127.
Malt, distillation from, 127.
" free of duty for distillation, 139.
Malt in Ireland, 126.
" peat dried, 139, 147.
Malt, proof Spirit from, 127.
Malte Brun, statement of, 169.
Marschino, 275.
Marc, M. St., 16.
Marriage of Henry II., 272.
Martinique, Exhibitors of Spirits from, 300.
Mashing, 7.
Maynooth, Castle of, 128.
Merchants in Cognac, 221.
Methylated Spirit, 250.
" licenses, 355.
Middlesex Magistracy, petition of, 53.
Middlesex, report of the Justices, 73.
Mission for the Total Society, 168.
Mixture, a Brandy, 240.
Molasses, 246.
Moliere's Travels, 161.
Morewood, extracts from, 85, 129, 148, 176.
Muspratt's, Dr., Chemistry, 19, 98.

Nectar, 126.
Nectar, Ambrosial, 283.
Netherlands, Exhibitors of Spirits from, 288, 301, 312.
New South Wales, Exhibitors of Spirits from, 287, 296, 308.
Norwegian Brandy, 163.
Nostrooms, a Fabricator of, 237.
Notes and Queries, extracts from, 242.
Noyau, 273.

Occasional Licenses, 356.
Ode to Geneva, 67.
Ode to Whisky, 135.
Orris Root, 97, 103.
INDEX.

Opposition, Fiscal, a letter, 82.
Ossory, Red Book of, 126.
Packing, an incident in, 197.
Parson, cant word for a, 243.
Peach Brandy in America, 162.
Peat-drying Malt, 147.
Peat Whisky, 143.
Peppermint, 282.
Pereira, Dr., extracts from, 104, 240.
Perrimion Apple Brandy, 162.
Petite Champagne Brandy, 182.
Physiology of London life, 107.
Piment, 126.
Pine Apple Rum, 252.
Plantation Sugar, 245.
Pliny, 273.
Poem, Granger's, 256.
Ponen, Christopher, 123.
Port Wine Essence, 236.
Portugal, Exhibitors of Spirits from, 290, 302, 318.
Potatoe Apples, Brandy from, 177.
Potteen Whisky, 142.
Prices of Brandy, 214.
Professor Sylvius, 115.
Profits, Champagne Vineyard Co.'s, 204.
Profits, Vinegrowers' Co.'s, 205.
Profits, Vineyard Proprietors' Co.'s, 208.
Prohibitory Law, effects of, 73.
Prussia, Exhibitors of Spirits from, 288, 308, 318.
Publicans' Druggists, 255.
Pultenye's, Mr., opposition, 54.
Pultenye, Mr., his speech, 55.
Punch, Basil Hall on, 268.
,, Benson Hill's, 267.
,, Bowl, a remarkable, 266.
Punch, derivation of the term, 259.
Punch, Dr. Macknish's observations on, 270.
Punch in Parliament, 262.
,, our own, 269.
,, Oxford, 268.
,, quaint formula for making, 265.
Punch, receipts for making, 266.
Punch, Regent's, 267.
Punch, Rum, 263.
Punjaub, the, 360.
Puzzle, a, for an invoice, 215.
Quarterly Review, 129.
Racking, frauds in, 201.
Raspberry and Cherry Brandy, 283.
Rates of duty per gallon, 320.
Raymond Lully, 4, 239, 273.
Rebellion, danger of, 72.
Recipe, Usquebaugh, 129.
Rectifier's business, 13, 94.
,, list of, 112.
,, petition to parliament, 82.
Rectifiers, regulations respecting, 30.
Rectifiers' licenses, 354.
Red Grape, 183, 184.
Regnard's Journey to Lapland, 169.
Remedy for a cold, 253.
Remonstrance of a church dignitary, 165.
Repeal Bill, 78.
Residences in Cognac, 199.
Retailers, advice to, 235.
Retailers' Spirit Licenses, 355.
Returns, 316, 328.
Revenue, frauds upon the, 29.
" Police, 35.
" detections, 35.
Revolution, the, 49.
Rum and Milk, 255.
Rum and the Poets, 256.
" Books, 244.
" Brazil, 251.
" calculations of cost of, 249.
Rum, Demerara, 250.
" effects and uses of, 253.
" Jamaica, 245.
" its derivation, 242.
" manufacture of, 244.
" Pine Apple, 252.
" ratio of produce, 248.
" Report of the Exhibition, 257.
Rum, substitute for Turpentine, 250.
Rum Shrub, 283.
Rum, importations, &c., of, 1884 to 1863, 328.
Rum, table, relative value of, 338, 340, 341.
Rum, table to reduce, 344, 345.
Rum, table, calculations for duty on, 351.
Russia, distillation in, 178.
Russia, Exhibitors of Spirits from, 303, 314.
Saccharometer, its use, 24.
Saffron, its use, 130.
Sailors' partiality for Rum, 255.
Saint Domingo, 245.
Salisbury, Bishop of, 78.
Salt and Brandy, 240.
Salts, grey and white, 12, 97.
Saxony, Exhibitors of Spirits from, 289, 304.
Scale of prices of Whisky, 157.
Scotland, Brandy shipments to, 386.
Scotland, distillers in, 359.
Sham O'Neil, the great, 128.
Sherry Essence, 236.
Shipments from Charente, 232.
Shipments from Vineyard Company, 193.
Shrub, Rum, 283.
Slatkaia Nava, 174.
Sloane, extracts from, 253.
Sloe, Brandy from the, 176.
Smollett, extracts from, 50, 71, 79.
Smugglers, 38, 199.
Smuggling on the coast of Kent, 40.
Soap, when used, 12.
Soil of Cognac, 181.
Solimani, 16.
Spain, Exhibitors of Spirits from, 290, 304.
Special brands, 201.
Spirits, British, from what manufactured, 7.
Spirits cleaned by filtration, 102.
" from Molasses, 20.
" from Raw Sugar, 19.
" from Sour Apples, 176.
" illicit manufacture of, 29.
Spirits made by Smugglers, 139.
Spirits' warehousing bill, 339.
INDEX.  375

Spirits, table of specific gravity of, 27, 28.
Spirits, strength of, how ascertained, 24.
Spirits, strength of, how calculated, 27.
Spirits, quantity of duty paid on, 318.
Spirit and Wine brokers, 328.
Spirits, table to reduce, 346.
Spirit dealers' licenses, 354.
Spirit retailers' licenses, 353.
Startling incident, 275.
Still, Burnt Rum, 247.
" Coffee's, 17.
" D. T. Shear's, 17.
" Edward Adams', 15.
" for Rum, 245.
" illicit, how made, 33.
" in Cognac and neighbourhood, 187.
Still, Joseph Corts's, 17.
" Isaac Barard's, 16.
" M. Baglioni's, 16.
" M. Collier Blumenthal's, 16.
Still, M. Derosne's, 16.
" M. St. Marc's, 17.
" Soliman's, 16.
" used by the Dutch, 118.
" what it is, 2.
Strong Waters, 25.
Sugar Canes, the, 256.
Suggestions to reform drunkenness, 163.
Sweetened Brandy, 163.
Sweden, Exhibitors of Spirits from, 289, 304.
Switzerland, Exhibitors of Spirits from, 280, 304, 314.

Tables of specific gravity, 27, 28.
Tables of the cost of Brandy, 219.
Tasmania, Exhibitors of Spirits from, 287, 296.
Taxation, result of high, 44.
Teetotal Agitators, 77.
Teetotal Society wanted in Lapland, 183.
Teetotalism, folly of, 110.
Toddle, 130, 131.
Translation of Latin Poems, 63, 64.
Turkey, Exhibitors of Spirits from, 305, 315.
Turpentine, Spirits of, 249.

Unconsciousness rebuked, 199.
United Vineyard Co.'s formation in 1888, 206.
United Vineyard Proprietors' Co., 192.
United Vineyard Proprietors' circular, 1843, 206.
United Vineyard Proprietors' shipments, 192.
United Kingdom, Exhibitors of Spirits from, 292.
Ure, Dr., extracts from his works, 18, 177, 246.
Ure, Dr., his experiments, 19, 21.
Usquebaugh, 122, 128.
" saffron used in making, 130.
Usquebaugh, Tincture, 129.

Vallancey, 124.
Variation in produce, 133.
Vats, colossal, 195.
Venezuela, Exhibitors from, 315.
INDEX.

Vintages, short, 314.
uncertainty as to
the, 215.

Von Buch's Travels, extracts
from, 171.

Votki, 178.

Walpole, Sir Robert, 58, 68,
71.

Walpole, Sir R., his letter to
Horace Walpole, 58.

Ware, 125.

Warehouse rent in Cognac,
217.

Warehousing bill, 1864, 329.

Wash, 7.

Wash still, 11.

West India opposition, 56.

Whisky blending, 150.
bonding recom-
mended, 151.

Whisky, Chapter IV., 122.
definition of, 123.

Fusel Oil in, 149.

Malt, 19.

Whisky, result of attachment
to, 128.

Whisky, small still Highland,
147.

Whisky, table, relative value
of, 342.

White Grape, 183, 184.

William III., 68.

William and Mary, 49.

William and Mary, 5th and
6th, act of, 49.

Wines, Low, 12.

Wine and Spirit Brokers, 329.

Wishes, the sailor's three, 255.

Wood Ashes, 12.

Wormwood Bitters, 234.

Worts, 7, 246.

Worts, strength of, how
known, 24.

Württemburg, Exhibitors of
 Spirits from, 289, 305.

Wynter, Dr. Andrew, 98.

Yeast, 8.

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INTRODUCTION.

Advantages now offered to the Wine Merchant—Fair Deal-
ing a Duty—Adoption of the Trade by Inexperienced Persons
—A Diploma Necessary—A Wine Grocer's Advertisement—
Variety of Tastes regarding Wine—Pure Wine an Essential—
—Adulterations and Sophistications enumerated—Rd. Symons
and Son's Circular—The Chancellor of the Exchequer and South

ON THE VARIETIES OF WINE CONSUMED IN ENGLAND
IN FORMER TIMES.

Mr. Gladstone's Speech on the Budget—Comments there-
upon—William of Malmesbury—Beowulph—The exact point

**Wines of Portugal.**

Wines of Spain.


Wines of France.


Wines of Germany.

Mistaken Notions as to German Wines—Their Acidity—Wine Hawkers—Liebig—Dr. Prout—Restorative Qualities of Rhine Wine—Johannesberg, &c.—Prince Metternich—Wagner—Rudesheim—Hockheimer Asmannhausen—Moselle—Sparkling Hock and Moselle—Heidelberg Tun—Hungary—Tokay—Calculated Produce of Hungarian Wine—Otnaer—Erlauer—Good Wines to be had from the Plains of Hungary—Extract from Philosophical Transactions—Buda—Sexard—Gros Wardein.
WINE OF ITALY, SICILY, GREECE, THE CRIMEA, MADEIRA, AND AMERICA.


WINE OF BRITISH COLONIES AND SETTLEMENTS.

Cape versus South African—Favourable Climate—Constantia, Slovenly Management of the Ordinary Produce—Hints for Improvement—Wines of Australia—Dr. Busby's Letter to the Secretary of State—500 to 600 Vine Cuttings planted with success—Progress shown in an Authenticated Account—Samples of Wine submitted to the Author—Opinion upon them—Judicious Combination and Capital required—Samples to be shown at the Great Exhibition in 1862.

CHEMISTRY OF WINE.


WINE AS A MEDICINE.


ADULTERATION OF WINE.

Dr. Coulson's Test for Lead—M. Faure—Fictitious Flavouring—Essence of Sherry and Port—Colouring Mixture—Artificial Sweetening—Test for Cane Sugar—Alcoholic Test.
HOW AND WHEN TO ENJOY WINE.

Judgment and Refined Taste Necessary—Inexperienced Servants—Wine Glasses—Wine Decanting—Sparkling Wines—Dictates of Fashion often opposed to Good Taste—The Wine to be drank with Fish—Champagne—Mr. Walker's Suggestions—Wine adapted to Different Temperaments—Dr. Henderson upon Claret—Objections urged to the Habitual Use of Alcoholized Wines corroborated by Dr. McCulloch—British Wines strange Concoctions—Their Injurious Effects exemplified in a Singular Anecdote—The Chemistry of the "Home Made"—Claret for Breakfast—Costly Wines not always the most Beneficial.

APPENDIX AND COPIOUS INDEX.

Different Sizes of Bottles enumerated—Tables showing the relative cost of Wine of every description of gauge, per Pipe, Hogshead, Quarter Cask, and Dozen, classified according to the Present Duties—Foreign Wine Measures and their Quantities in English Gallons—Contents and description of casks generally imported into England—Character of the Vintages in the Principal Wine Producing Countries from the commencement of the present Century—Increased Consumption of Light Wines—Objections to the Alcoholic Test—Rumours of contemplated Alterations—Letters of Mr. Benjamin Olivera and T. G. Shaw, and Valuable Statistics, &c., &c.

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From the "Bristol Mirror."—The original pages are characterized by good taste and facility for composition; whilst the author evinces excellent judgment and discretion in compilation, which will always make his book valuable to wine dealers and interesting to wine drinkers. Having the advantage of a large experience in the wine trade, the author is clear and safe in his facts, and scatters about, as he goes, practical hints and suggestions which let the reader into a variety of knowledge worth possessing. He seems to us to have compressed into his 350 pages all that is worth knowing about wine. and a great deal that will be of benefit to the public; for Mr. Tovey never shrinks from exposing the chicanery of wine producers and wine sellers, &c., &c.

From the "Times."—Even a wine subject, we know, it is possible to treat in a very dry fashion. Mr. Tovey, however, when not actually giving figures or analysis—when precision requires plain hard terms—contrives to impart to the reader a great deal of practical information on the countries, preparation, and properties of the various kinds of wine, in a fluent or sparkling fashion, quite appropriate to his topic, which he enlivens with anecdotes, and points with the reflections of a man of the world. . . . Mr. Tovey gives us a great deal of judiciously selected matter from other authors who have written on the same subject, and the whole is so written, compiled, and arranged, as to form a complete hand-book on wine and wine drinking.
From the "Bath Chronicle."—A great deal that is desirable to know, and much that is interesting and entertaining, will be found in this ably got up manual from the pen of a Bristol wine merchant. Throughout his book there is evidence of Mr. Tovey’s desire to acquaint his readers with a pure history of wine,—its cultivation, manufacture, uses, and abuses. He conceals nothing, and appears to be thoroughly honest and conscientious in everything. Indeed, “Wine and Wine Countries” is valuable as much for a judicious compilation from various sources, as for the practical way in which the author has dealt with his subject. If our readers would really wish to know what wines to drink, how to buy them, and how to enjoy them, they should consult Mr. Tovey’s manual.

From the "Athenæum."—This book contains instruction and interest for all save the teetotaller. Though coming after the more ambitious books of Dr. Henderson and Mr. Cyrus Redding, it contains new information concerning prices and processes, soils, the aspects of vineyards and their cultivation, and may be read in the library chair, where there is no thought of taking the cellar book in hand. Enough has been said to recommend Mr. Tovey’s book before or after dinner.

From the "Ladies’ Treasury."—This is a manual containing much valuable practical information, independent of which it is an amusing book to read, full of anecdotes and wit. The writer’s experience is of a varied and interesting nature. His judgment and taste seem equally good in his remarks upon the different kinds of wine. There is an immense deal of quiet satire, concealed under a vein of drollery, which it is impossible but to sympathise with. This book is adapted, from its reliable and valuable statistical information, as a guide to the trader, and no less in the directions in the choice of wines, and their properties, to the consumer of wine.

From the "Bristol Mercury."—We are pleased to find in Mr. Charles Tovey’s book a thoroughly satisfactory performance, well adapted as a manual on the various branches of the comprehensive subject of which he treats. Mr. Tovey has a great detestation of all spurious adulterated trash, and has a great respect for the genuine article, which comes to us as one of the Creator’s best gifts to man, and his range of information is wide, regarding the multifarious growths which he describes. Mr. Tovey is enabled to discourse largely from his own extensive experience and practised observation, and many are the anecdotes and pertinent remarks, which, in
taking a view of the wine trade, under all its aspects, at the
current time, he weaves into his pages. We repeat that
Mr. Tovey has very creditably performed his self-imposed
task, and his work will prove as useful as it is in many respects
interesting.

From the "Spectator."—Really good wine, it seems, can never
be otherwise than high-priced, owing to the comparatively
small area on which it is produced, and the positively large
demand for it in all parts of the globe. Many erroneous im-
pressions and prejudices on the subject of French and German
wines are successfully combated and removed by Mr. Tovey
in his unpretending, but exceedingly interesting, little manual,
and much useful information imparted in a simple and concise
manner. Some of his revelations, however, will hardly be
agreeable either to the keepers or frequenters of taverns,
though the latter have reason to be grateful for his courageous
exposure of the fraudulent practices of "mine host," &c.

From the "Grocer."—We recommend this book as a very
valuable guide to the merchant, retailer, or consumer. It is
full of interesting information, evidently the result of abun-
dant labour and research, combined with the author's practical
knowledge and useful solutions from books already published.
The book is intended to "operate as a check upon fraudulent
practices, which the author has endeavoured to expose." He
speaks in harsh terms of advertising houses, whether de-
servedly or not, we must leave our readers to judge.

The work bears evidence of a large amount of statistical
research, amongst which we may mention an interesting table,
showing the consumption of wine from 1791. The book is in
every respect what it professes to be, "a record and manual
for wine merchants and wine consumers."

From the "Northampton Mercury."—Mr. Tovey should
have dedicated his book to Bacchus himself, for the great
"Conqueror of the East" was a critic, and discriminate in his
love of his wines; witness that spirited review of his recorded
by Redi, and so wonderfully reproduced in English by Leigh
Hunt, the "Bacchus in Toscano," he would have listened in
compliment satisfaction to the criticisms, the comparisons, the
denunciations, and the vindications of this most copious and
painstaking manual. Mr. Tovey's volume is as full of infor-
mation and interest as an egg is full of meat. The author,
we believe, is an eminent Bristol wine merchant, though it is
but justice to say that he does not advertise in any way his
connection commercially with his subject. But his intimate
acquaintance with it is abundantly manifest, not merely in
the authorities which he quotes, but in that practical knowledge which gives vitality and value to book learning, and distinguishes the author who has something of his own to say from the mere compiler of other men's facts. In a modest preface, in which he claims credit for labour and research in the collection of useful practical information, he apologises for being unaccustomed to sustained literary effort. The reader, however, has nothing to pardon. He has written under that best inspiration which comes of fulness of knowledge and an interest in his book, and his readers are instructed and interested accordingly. [Copious extracts follow. The review concludes.—"It will have been seen from our extracts, that Mr. Tovey's book is very comprehensive; touching upon almost every subject connected with his principal topic. We can cordially commend it as a volume 'which no housekeeper's library should be without.'"]
CHAPTER I.

Teetotalism—Derivation of the term—Conduct of the promoters—Hired adventurers—Teetotal flowers of rhetoric—Licensed victuallers defended—The Temperance Star—Phoenix Lodges—Coffee shops—Instances of their demoralising tendency—Corroboration by Sir Richard Mayne and the City Missionary—Suggested remedy—Maine Law no remedy—Judge Halliburton's opinions thereupon—Gin Act, 1736—Dr. Barclay's pamphlet—Use and abuse of stimulants—Teetotal processions described—Solemn obligations or oaths discussed—Their impropriety in certain instances—Hypocrisy and the religious element—Scriptural authority for the moderate use of alcohol.

CHAPTER II.

The subject considered physiologically—Effects of water upon the system—Dr. Böcker, and other experimentists—Dr. Barclay's lecture—Suicides in water establishments— Alcohol a savings bank—Liebig on temperance families—The peace congress at Frankfort—Teetotallers upon puddling and brandy sauce—Dr. Carpenter and his prize essay—Drunkenness turned to good account—M. Jules Cloquet—A snakebite—George W. Kendall—A similar incident.
CHAPTER III.

Liebig's classification of food—Alcohol generating heat—
Easily demonstrated—Dr. Pereira quoted—Liebig's classification of foods—Experiences of Captain Bligh and the gallant
Havelock—Dr. Todd's lectures—Saving life by alcohol—
Treatment of pneumonia—Instructions as to the administration of alcohol—Case of typhus fever—Treatment with alcohol in
typhoid fever—The like in delirium—Dr. Todd's conclusions
—More dangerous to give in disease too little, than too much
alcohol—Liebig's theory confirmed by Dr. Todd's practice—
Opposite opinions—Alcohol declared not a food at all, only a
poison—M. Lallemand—Dr. Edward Smith—Professor Miller
—Teetotallers radiant with triumph—The subject discussed
—Alcohol in relation to the nervous system—Moderate
drinkers' experience—Dr. Johnson's attachment to veal pie—
Extracts from the "Cornhill Magazine" continued—The
moderate and intemperate drinkers compared—Story of two
convivial youths—Confirmation of Dr. Todd's practice—When
alcohol ceases to be beneficial and becomes hurtful—Alcohol
in acute disease not producing intoxication—No fear of bad
habits being endangered when the disease is cured—The
desire for alcohol ends when it ceases to be a remedy—Exami-
nation of the experiments of Lallemand, Perrier, and Dr. Smith
—Doubts as to their correctness—Dram drinkers existing
without food, excepting alcohol—Instances given—Personal
recognition—Evils of long continued habits of drunkenness—
Physical misery—Weakened intellect and shortened life—
Folly of the other extreme—Total abstainers shortlived—Dr.
Brinton quoted—The argument summed up.

CHAPTER IV.

Ancient and modern sages in favour of a cheerful glass—The
elder Cato—Cicero's son, Bicingius—Pliny—Horace—Homer
—Plutarch's symposiace—Charles II.'s physician, John Walker,
and his prevention from sickness—Archbishop of Seville—
Geoffrey Chaucer—Ben Jonson—Burke—"Quarterly Review"
—Benjamin Franklin—Alderman Faulkner—Madden on the
infirmities of genius—Johnson's "Chemistry of Common Life"
—Fox—Pitt—Sheridan—Speech at a Teetotal society—Unex-
pected peroration—Lord Palmerston not a Teetotaler—Intem-
perance denounced—Drunkards not responsible agents, should
be treated as lunatics—Suggested remedy—Vendors of drink
to be prohibited from supplying drunkards—Teetotal aid
solicited—The condition and education of the people of the
first consideration—Wholesome recreation suggested—A visit
to the Glasgow dining rooms—Mr. Chas. Dickens on temperate
temperance—Conclusion.
Opinions of the Press.

From the "Era," October 11th, 1863.—This is an extremely well-written book, and contains much more than its title would lead the casual reader to expect. It is not only scientific, but it is just; not only useful, but informational. Though Teetotalism is advanced to prove the benefit of Temperance, the chief aim of the work is to show the use and abuse of alcoholic beverages, rather than to draw a moral either from one or the other. The author has made good use of the theories and experience of such men as Pereira, Todd, and Liebig, and seems thoroughly to understand the subject on which he has written so commendably.

From the "Bristol Mercury," Sept. 23rd, 1863.—The author of this brochure, while strongly deprecating the drunkard's abuse of nature's gifts as degrading and insane, proves himself a doughty champion of the moderate use of alcohol; a proposition on behalf of which he musters a goodly array of authorities, and does battle with no mean skill. Strongly rebutting the denunciations of the teetotal advocates against the various dealers in "the liquor traffic," he points out that the drunkard is the publican's worst customer, by driving away the respectable frequenters of the house, and bringing it into disrepute. Then he brings forward the evidence of Sir Richard Mayne and others, to show that disorder and excesses are as rampant at some of the metropolitan coffee houses, as in places where stronger stimulants prevail; and he adduces the authority of Judge Haliburton and Dr. Barclay to disprove the desirability of a Maine law.

Then, again, he meets the advocates of enforced abstinence on scientific grounds, and meets as well with the physiological principles of the question. Dr. Carpenter is quoted to show that he has contradicted himself as to the effects of moderate doses of Alcohol; and Liebig's classification of that substance amongst the articles of food, is upheld by reference to the practice of Dr. Todd and other accomplished physicians, and the arguments advanced in the well-known articles in the "Cornhill Magazine." Finally, the reader is treated to short excerpts from ancient and modern sages, in favour of "a cheerful glass;" and, after endorsing Dr. Barclay's recommendation of an asylum for dipsomaniacs, the publication winds up with a few words in favour of the temperance movement inaugurated by cheap dining rooms.........[Copious extracts follow.]
From the "Times," Sept., 1863.—This is an audacious little brochure, for it takes the side of alcohol. But any one who flies to its pages to get an argument in favour of being drunk or half-drunk will be disappointed. There is no weapon in its armoury with which the excessive tippler can go forth formidable against the cause of temperance; at least the writer does not intend any such use should be made of his book. Temperance the nameless pamphletter stands up for: teetotalism he declares war against; or rather, perhaps, we should say, the despotism of teetotalism and teetotal advocates. . . . . . . There is a happy via medior in the controversy, and it is embodied in Paul's advice to Timothy, (which the author of course does not overlook,) "use a little wine for thy stomach's sake," It is a very pleasant readable little book, enriched with really interesting extracts from the works of eminent men on the subject, enlivened by amusing anecdotes, and put together with much literary smartness. . . . . Several of the anecdotes introduced in the pamphlet are very droll and well told. We extract the following, &c., &c.,

The "Northampton Mercury" of November, gives a highly favourable and lengthy review, embracing the whole subject matter of the work. The following are slight extracts: —"Its facts are marshalled with telling effect, and its arguments aided by lively anecdotes, &c." After a resume of the book it finishes thus:—"The fourth and concluding chapter sparkles with such names as Pliny, Horace, Homer, Plutarch, Chaucer, Ben Jonson, Burke, Franklin, Fox, Pitt, Sheridan, and Lord Palmerston. Our space prohibits the drawing upon this pleasant portion of the book; but we trust that we have said enough to draw attention to a lively essay, and to aid the author's desire to spread right and reasonable notions on the subject he has so ably handled."

From the "Examiner," Dec. 19th, 1863.—We have before us a volume of Proceedings of the International Temperance and Prohibition Convention, full of as violent denunciation of all beer and spirit drinking as any we have ever met with. All the arguments here adduced, however, are more than answered in the eighty-six small pages of Alcohol versus Teetotalism, a somewhat angry but very clever little book, ending with Mr. Dickens' conclusive demonstration of the folly of teetotal societies. . . . . .

From the "Social Science Review," Dec. 26th, 1863.—Teetotalers need not tremble at this book, although its title is a formidable one. The author pleads for a moderate use of spirituous liquors; shows that it is only when they are used in excess that they are positively hurtful; and that coffee
houses and morality are not always associated. He shows, too, that small drinkers are generally large eaters, and that as far as regards economy, teetotalism is a failure. He tells us something we were unconscious of before, that abstainers from strong drinks are particularly partial to pudding; and gives with some unction an account of the disappearance of certain puddings at the Hotel de Russe, during the Peace Congress held at Frankfort, and the astonishment of the host thereof, until Liebig found that most of the members of the congress were teetotallers, and that what they lacked in wine they made up in pudding. If these facts be true, how must the abstainers dissipate at this season? "Now," says our author, "it is impossible to say that wine is not food if it replaces pudding, and if pudding is necessary to replace wine, and if wine be in any sense food, it is not poison." The author frankly tells us in his preface that he has quoted freely from other works. We own that he has gathered together many interesting facts, and that he has written a readable little book. He gives great credit to those supporters of temperance who have established cheap dining rooms at Glasgow; tells us how sumptuously he dined there for fourpence halfpenny, but acknowledges that one thing was wanting, and that was beer.

The "Observer," Sept. 27th, and the "Spectator," Nov. 14th.—Each contained favourable notices of this work, with many other metropolitan and provincial papers and periodicals

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