as the participle retained a distinctive adjectival inflection there was good cause for associating it with the noun, but the loss of this distinctive inflection has brought its frequent adverbial force into clearer relief. The language has not failed to avail itself of the greater freedom which the loss of inflection offered, but grammar has lagged behind in recognizing it 1).

The entire matter may be stated briefly as follows. There is an accepted distinction between adjective and adverb. The former is used to describe or limit nouns, the latter denotes manner, circumstance, cause, etc., and qualifies the verb or the sentence as a whole. The English verbal in -ing, like the present participle of other Indo-Germanic languages, originally carried inflection, and though it often stood in close relation to the main verb, its formal concord with the noun gave it in all cases the character of an adjective. The disappearance of inflection loosened its organic bond with the noun, leaving its character to be tested only by its function in the sentence. Where its meaning brings it into close associaton with the noun it still retains the nature of an adjective, but very frequently its meaning connects it unmistakably with the verb or the sentence as a whole, and in such cases a reasonable method of analysis demands that it be treated like any other adverbial expression.

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MESSRS. LIPTONS.

That in constructions like the following: "men who have large balances at their bankers, do not know such cares", the sign of the genitive is frequently omitted, has been shown by recent grammarians. (I was at a party at the Smiths; priced catalogues may be had at the auctioneers; they might have had better balances at their bankers; at all booksellers; Krüger, Syntax, II, § 61, § 63; Poutsma, A Grammar of Late Modern English, II, § 50, V). This phenomenon may be partly owing to carelessness, partly to the faulty notion that the form in s, more frequently heard than seen, is a plural objective.

Recently there has been a further development. There is a tendency to substitut the plural common case for the genitive singular of names of firms. My earliest instance is dated December, 1911. Stoffel, a most careful observer, has not a single instance in his collection (continued till Nov. 1903). I subjoin some examples of this phenomenon.

¹⁾ The nearest approach to a recognition of the adverbial force of the construction is to be found in the grammar by Professors Kittredge and Farley (1913): "A participle, though a modifier of the subject, has at the same time a peculiar relation to the predicate, because it may take the place of an adverbial clause... In analyzing, we treat the participle as an adjective modifier of the noun to which it belongs; but its function as a substitute for an adverbial clause is an important means for securing variety in style". Though they properly recognize this function of the verbal, the writers still insist on preserving the traditional analysis.

1. Reported Extension of Krupp's Works.

The newspapers state that *Krupps* are negotiating for the purchase of a considerable tract of land at the mouth of the Elbe between Groden, near Cuxhaven, and Altenbruch.

Times (W. E.), 1 Dec., 1911, p. 958.

- 2. Krupps and the German War Office. ibid., 25 Apr., 1913, p. 335.
- 3. The charges of bribery against eight Army officers and the eight civilians who were in the employment of *Liptons* (Limited), in respect of certain Army canteen contracts, again occupied the attention of Sir John Dickinson at Bowstreet Police Court on Saturday, when Mr. R. D. Muir, leading counsel for the prosecution, resumed and concluded his recital of the facts on which the charges are based.

At the previous hearing Mr. Muir stated that inquiries were still proceeding, and he now informed the magistrate that, as a result of this further investigation, summonses had been issued against, but not yet served upon, Lieutenant-Colonel and Brevet-Colonel Whitaker and James Ross Ness. Colonel Whitaker, counsel explained, was now retired, but between October, 1902, and March, 1905, he was colonel in command of the 2nd Battalion Yorkshire Light Infantry at Malta, where at that time Ness was manager for the firm of *Liptons* (Limited).

The charges against these two persons are based largely on a letter, dated October 18, 1905, which Mr. Muir read, from Ness to Minto, one of the defendants, and formerly head of *Lipton's* naval and military department. Ness in the course of the letter wrote:

Colonel Whitaker writes to me to-day for his six-monthly cheque, stating that, as he wishes the matter kept as private as possible, he would like me to send a cheque as before. This I have done to-day, £ 150 by National Bank of Scotland cheque.

The banking accounts of Colonel Whitaker and Ness had both been inspected under an order of the Court, and "both these," counsel said, "tended to show that the statement made in the letter that Colonel Whitaker was in receipt of a six-monthly cheque from Messrs. *Liptons* through Ness was true."

ibid., 30 Jan., 1914, p. 99.

4. The principal witness was again Mr. Sawyer, formerly an employee of Messrs. *Lipton's*. Several letters from Lynch, manager of the canteen department for Ireland, to Messrs. *Lipton's*, and to the witness were put in. One of these went to show that money had been promised to the Quartermasters of the Royals Welsh Fusiliers and the Royal Scots Fusiliers, and suggested that the firm would be able to supply the canteens with margarine, which gave "a good return."

On Saturday Mr. Sawyer continued his evidence. He produced letters from Laing referring to enclosures for certain officers and acknowledging sums of money. Examined with regard to the case against Owen, the witness said Owen was absolutely against any payments at all. He thoroughly disliked the whole thing. But at that time Minto was in authority and Owen hat his instructions to do it. The fact that unless this sort of thing

were done *Liptons* would lose the whole of their business on Salisbury Plain was frequently discussed. It was always a case of *Liptons* being forced to do what other contractors did. *ibid.*, 20 Febr., 1914, p. 162.

- 5. The latest aerial raid in Paris continues to produce a crop of adverse Press comment. The New York Times heads its leader "Acts that have no excuse," and asks what military justification can be adduced for killing old gentlemen, crippling young girls, injuring a few private houses, and risking injury and death to diplomatists of neutral Powers. The New York Herald supposes that the venture will produce fresh pæans of praise of German civilization from bilingual professors and other "deckers out" of German news. "What a triumph it is for 'Kultur' that it has to be spread with the aid of Krupps to uplift the world . . . Antwerp, Ostend, Paris—it is by such feats as that of Von Decken that German propagandists would have us judge their cause."
 - 6. J. Lyons and company. Issue of new capital postponed.

Presiding last week at the general meeting of J. Lyons and Co., Sir Joseph Lyons referred to the effect of the war on the working of the company, and observed that not only had they been hit by a reduction of £ 54,000 in their gross profit, but their expenses for the year had been increased by about £ 30,000.

After referring to the result of the action brought by the company against *Liptons*, he stated that the Lords Commissioners of the Treasury had "for the present" withheld their consent to an issue by the company of £250,000 Six per Cent. Preferred Ordinary shares. *ibid.*, 18 June, 1915, p. 538.

7. Lipton's losses. £250,000 gift to company by Sir Thomas.

Somewhat stormy scenes took place at the annual meeting of *Liptons* (Limited), held at Winchester House on Tuesday.

ibid., 27 Aug., 1915, p. 742.

- 8. Examined by the Official Receiver, the bankrupt said that he was made an honorary lieutenant in the Army for services rendered in the South African war. From August to November, 1914, he was honorary commandant of a training camp at Epsom. He attributed his insolvency to his household and personal expenditure having exceeded his income, to his shareholding in three limited liability companies having become valueless, and to a claim by *Harrods* (Limited) for provisions and other goods supplied to the training camp at Epsom.

 ibid., 3 Sept., 1915, p. 763.
- 9. Several cupola forts, armed with 28 c. m. guns, purchased at *Krupps*, ware established in the sand dunes. *Review of Reviews.*, March 1916, p. 222.
- 10. Of *Harrods*, *Selfridges*, *Whiteleys*, Army and Navy Stores and all chemists. *Punch*, 1 March, 1916. Advertisement on p. XII ¹).
- 11. Have ordered toy lamb at *Gamleys* for Baby. *Punch*, 2 Aug., 1916, p. 38. Compare the following transition cases:

¹⁾ The neighbourhood of such plurals as "Stores", "Chemists" facilitates the adoption of "Harrods" etc.

- 12. The beautiful colours to which *Liberty's* were just introducing us. *The Bookman*, Jan., 1912, p. 186.
- 13. During the 17 months of the war up to the end of December in round figures 1,500,000 tons of ore had been allowed to pass into Rotterdam, and about 300 ships were engaged in the transportation of these cargoes, mainly coming from Sweden and Norway. There was no secret about the destination of the ore. It was transhipped into barges, some of which had a carrying capacity of 2,000 tons, carried up the Rhine, and went to *Krupps'*. There it was used to make bombs, artillery, quick-firers, and other weapons which were brought to bear against our brave fellows in the field. (Cries of "Shame.")

As Poutsma says (Grammar, II, §, 50, III): "when the substantive genitive denotes a firm, it is felt as a plural and, consequently, governs the plural of the finite verb of which it is the subject." This introduction of a plural sense led to the employment of the plural form: "Barclay's assure absolute secrecy" easily becomes: "Barclays assure absolute secrecy." Krupps' is a hybrid form; the writer accommodates his grammar to a new usage. The careful reader will not have failed to notice the hesitation in some of the examples: 1. Krupp's Works – Krupps are negociating; 3. Messrs Liptons – 4. Messrs Lipton's; 7. Lipton's Losses – the annual meeting of Liptons. Messrs Liptons shows that the plural firm is detached from the singular name.

How the idea of plurality in the names of firms is present to people's minds is evident from the following passage in H. A. Vachell's clever novel *Quinneys*'.

14. Presently he spoke of the sign, making a rough drawing. Mrs. Biddlecombe laughed slily as she pointed out the apostrophe in "Quinney's". "Isn't Susie going to help?" she asked. "Why not 'Quinneys'?" I, III.

The use of the plural common case after "at", leads to the employment of the singular:

15. Mr. Alfred Taylor, of Reading, has completed 60 years' service at Messrs. Huntley and Palmer.

Evidently we are watching new developments.

Amsterdam.

A. E. H. SWAEN.

JAN SPLINTERS TESTAMENT.

In het *Museum* van Januari 1916 heb ik de aandacht gevestigd op een Latijnsch prozaverhaal, door een Engelschman in de veertiende eeuw te boek gesteld, dat een anderhalve eeuw oudere versie geeft van de Moorkensvelstof dan de vroegste tot nu toe bekende sporen der vertelling 1). Seelmann's meening "wenigstens scheint der Stoff in Deutschland früher als in England verbreitung gefunden zu haben" (*Drucke des Vereins für Niederdeutsche Sprachforschung*, I, p. XVII) werd door die vondst niet gestaafd. "Indien"

¹⁾ Narracio regis Bede de pelle morelina, die het twintigste hoofdstuk vormt van het eerste boek der Historia Regis Waldei van Johannes Bramis (her. von Rud. Imelmann).