For some years preceding his death the entire management of the business was in the hands of his only son, Joseph Zaeheisdorf, who was born in London in 1853. He spent three years at school at St. Omar, in the North of France, and was apprenticed to the book-binding trade in Cologne, but his term of apprenticeship was cut short by the outbreak of the Franco-German war. On his return to London he completed his time under his father's direction, working in the various shops at the benches with his father's employees. The practical knowledge thus gained was used in the work written by Mr. Zaeheisdorf and published in 1880, "The Art of Bookbinding," a treatise designed to help those who are in the trade but who have not had the opportunity of learning all its branches or methods. A second edition of this useful work, which has been entirely re-written, is now passing through the press. Mr. Zaeheisdorf is a member of the Society of Arts, and of the Library Association, and at the Annual Meeting of the last-named body in 1886 read a valuable paper on "Bookbinding," which has been included in the Association Reports and reprinted in other papers. He has also contributed to many trade and technical journals (English and Foreign) on the subject of his trade. Mr. Zaeheisdorf is a skilful photographer, and visitors to his showrooms will see there many specimens of his work in that art, for in all special bindings a photograph is taken for future reference and use. This month Mr. Zaeheisdorf enters into possession of his new premises in Cambridge-circus, Shaftesbury-avenue, which have been specially built for his business from designs by Messrs. Rowe & Jullian. In closing this memoir we heartily wish him success in his new undertaking and we trust the house of Zaeheisdorf will long remain and always be associated with the reputation it has ever possessed of executing good and artistic workmanship.

We have confined this record to the facts immediately concerning the personality of the subjects of our portraits. Later we hope to give an illustrated descriptive account of Mr. Zaeheisdorf's binding works, and also an article upon the specialities in binding to be found in the firm's show cases.

Cost of Manufacturing a Book.

An illustration of the cost of manufacturing a book in the United States is given in a recent issue of The American Bookmaker: "Now if we wish to make a handsome 12mo. volume, say of 400 pages, well printed, well bound, and on good paper, and to sell, 'retail price,' at $1.50, what figures do we have? First, here is the cost of the plates, say $350. If 5,000 copies of the book are sold, the cost of the plates for each volume is 7 cents. The cost of manufacturing, paper, binding, etc., will be about 40 cents. To this cost of manufacturing there ought to be added a commission for the publisher's experience, his plant, advertising, etc., of 20 per cent on the selling price; then comes the author's royalty, 10 per cent on the 'retail price.' The retail price being $1.50, the price to the trade is 90 cents, a discount of 40 per cent. being allowed at the very least. We have then these figures per copy on an edition of 5,000: Plates, 7 cents; manufacturing, etc., 40 cents; commission, 20 per cent. on trade price at 90 cents, 18 cents; author's royalty, 15 cents; total, 80 cents—leaving the publishers 10 cents profit. If, however, the book sells only to the extent of 1,000 copies, the cost of the plates is 35 cents per copy instead of 7, and the result is a loss of 18 cents a copy to the publisher, who has nothing to show but a pile of metal, good only for the foundry. This estimate is for a first-class, well-made book, not fiction. If we take a $1.50 novel we may pay down: Plates, 7 cents; paper, 3 cents; presswork, 6 cents; binding, 15 cents; advertising, 45 cents; royalties, 15 cents; total, 61 cents; but the trade generally obtain on fiction at least 40 per cent. and 10 per cent—that is, they pay for the book 81 cents. The publisher in this case gets 20 cents profit if his sales reach 5,000 copies, or make a loss of 2 cents a copy if only 1,000 copies are sold. The difference in the publisher's profits between this and the preceding case arises from the greater risk in the latter. We do not think that we are very wide of the mark if we say that for one $1.50 novel that passes 5,000 copies, ten fail to reach 1,000."