

Published on the 15th of every Month.

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The Cigarette World



EDITED BY
JAMES MOORE and OCTAVIUS BEATTY, M.A., LL.B.

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Price List on application.

The Cigarette World

AND TOBACCO NEWS.

APRIL 14th, 1900.

All Communications to be addressed to Offices of "Cigarette
World," 2, Ellison Road, Barnes, S.W.

WE beg to inform you that our revised
Price List is now ready, and will be
forwarded on application. "Conditions of
Sale" are attached to our principal Packet
Tobaccos, copies of which will be enclosed
with the Price List if desired.

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P.S.—Our New Sweetened Tobacco "PEDIGREE"
is selling freely; it is supplied in 1-oz. and
2-oz. Lead Packets, and in ½-lb. decorated
Tins, at 6/4 per lb.

THE shrieks in which our outside contemporaries have been indulging with reference to the hardships which the working man who buys half-an-ounce of tobacco at a time has to endure owing to the increased duty on tobacco, have as usual very little justification. This is not the place to discuss the ethics of taxation, but we must observe that the working man pays no more than any other consumer. It is true that he has a habit of buying tobacco by the half-ounce, but in many cases he could afford to buy a quarter of a pound at a time and thus get practically all the benefit arising from a larger purchase. His wife does not do her marketing on this wasteful principle, or he would probably find himself in an even worse financial position. Moreover, the retailer's interests have to be considered, and many small traders have to work very long hours for a very inadequate return, indeed often for a much smaller nett profit than the average wage of their working men customers.

ON this subject, the calm assurance of the *Belfast Evening Telegraph* would take a lot of beating. That sapient journal remarks:—"The principal question is what proportion of the increase is to be borne by manufacturers and what by retailers?" Is it, indeed? Are retailers and manufacturers philanthropists

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"5 FOR 1^D"

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LONDON.



carrying on business for the pure love of their fellow men? Why not make the landlords of the shops bear their share? We fancy we see them doing it! Let us suppose that some faddist Chancellor of the Exchequer doubled the duty on tobacco, would our Belfast contemporary still argue that the prices to the consumer should remain the same. Once for all, who is to pay the increased duty, the man who deals in tobacco or the man who consumes it? There can be but one reply—the latter. If the government were to re-impose the penny stamp duty on newspapers, would the *Belfast Evening Telegraph* still maintain its price at one half-penny? Like the parliamentary orator we pause for a reply.

A WRITER using the original pseudonym of "Smoker" writes to the *North Eastern Daily Gazette* what he doubtless considers a trenchant attack on the retail tobacconists for extorting money from the poor consumer. He says: "When twopence per pound was taken off tobacco some nine months ago, it is noteworthy there was no reduction in price." It is hardly possible to conceive a single sentence containing more inaccuracies. In the first place, not twopence but sixpence was taken off not nine months but nearly two years ago, and the consumer at once got at least $\frac{1}{4}d.$, and sometimes $\frac{1}{2}d.$ an ounce.

THIS reminds us of the French writer who defined a crab as "a red fish which walks backwards," whereupon a savant observed that the definition was an excellent one, except that a crab was not red, was not a fish, and did not walk backwards. It would be well for people to learn the facts before making unwarranted attacks upon a hard-working and honourable body of traders.

AMERICA is a country where all citizens have equal rights—at least, Americans tell us so, though we have a notion that they mean white citizens, since the coloured citizen is generally regarded as outside the pale, and, while paying the same prices at hotels, is relegated to a separate and inferior dining room, not to mention other disabilities under which he has to labour. We confess to being surprised to learn that the Minister of one of the State Departments in Washington has, under pain of dismissal, forbidden his clerks to smoke cigarettes, not only during business hours, but at all. Cigars and pipes this autocrat graciously permits, but he is of opinion that cigarettes prevent a man doing his best work. The gentleman evidently does not read his CIGARETTE WORLD, or he would ere now have learnt that the objections to the cigarette as compared with other forms of smoking are absolutely unfounded. We could, however, forgive him if he inserted in his prohibition, "except imported," since the quality of the home-made article certainly leaves much to be desired.

A LADY named Mdle. Koller has been experimenting with a view to producing a new and improved paper for cigarettes, and has at last succeeded in making cigarette papers from compressed rose leaves. We have not yet sampled them, but the idea is certainly attractive; rosy lips should be admirably suited by rose leaves. Anyway the novelty may help to wean fair

smokers from highly-scented tobaccos such as they have been wont to affect. Ladies should understand that the cigarette should be judged on the merits of the tobacco used for its manufacture. We trust, however, that the dainty "whiffs" alluded to, will not be classed by the "unco guid" among "the roses and raptures of vice."

ON another page will be found an admirable article on the uses of tobacco from our excellent contemporary, *Health*. We invite our readers' special attention to it, though we fear it will make our anti-tobacco friends squirm.

Among a number of advantages justifiably claimed for the weed, perhaps the most important is that it facilitates digestion, and that a discontinuance of smoking sometimes causes dyspepsia. Almost every smoker who has been obliged for any reason to temporarily give up smoking will be able to confirm this statement, and it is specially noticeable that after a full meal, worship at the shrine of my Lady Nicotine produces a general feeling of comfort and easiness. Truly a good dinner without a smoke afterwards is altogether unprofitable. As for after-dinner coffee, as the old Persian proverb says: "Coffee without tobacco is meat without salt."

WE have published a report of the case of Lambert & Butler v. Samuel Hawkins, trading as The Cardiff Tobacconists' Supply, at greater length than we usually allow to cases in the Courts, because the points raised were of such great importance to the trade that we did not think it advisable to leave out anything which might help our readers to form their own opinion on the facts. There can be no doubt in our view that the verdict of the jury was just, and we are heartily glad that the perpetrator of such a mean fraud upon the public was brought to book. The learned counsel for the defence said the offence, if committed, was of a wicked and despicable character. The jury found that it was committed, and we can add nothing to the learned gentleman's words.

AMONG a whole host of suggestions as to how the retailers should arrange their prices in order to meet the increased duty, that made by Mr. Preedy, at a meeting of the Birmingham Tobacconists' Association, is the most impracticable. Mr. Preedy thought the difficulty might be got over by selling $3d.$ tobaccos at the same price but weighing it with the paper and telling the customer he could have it weighed without the paper at $3\frac{1}{2}d.$ The law of the land does not permit such a practice, as Lipton & Co. recently found out to their cost, and no amount of argument could convince the public that they were not being defrauded. The best course is the simplest, namely, to make $3d.$ tobaccos $2d.$ for the half-ounce, $3\frac{1}{2}d.$ the ounce, and $6\frac{1}{2}d.$ for two ounces. Customers would grumble for a while, but in time would take to buying their tobacco by the ounce, and the benefit of this to the trade can hardly be exaggerated.

THE hardship caused by the increased duty on tobacco recently imposed is, of course, specially felt by contractors who had bound themselves to supply Boards of Guardians and other public authorities. At a recent meeting of the West

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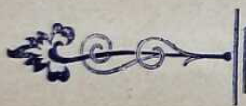
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WHISKY, BURTON-ON-TRENT.

TERMS AND PRICES ON APPLICATION.

Derby Guardians the Clerk reported that the contractors for tobacco and snuff had written to ask whether they would be allowed the increased duty. It was decided to reply that such a risk was one which contractors were compelled to take in the ordinary course of their business. In view of the fact that out of the prices paid a very heavy proportion goes in duty, we think contractors would be well advised to insert a clause in all tenders providing for a proportional increase or rebate, according to the duty, since we might get a Chancellor of the Exchequer who would suddenly put on a large increase, and thus ruin many who had rashly contracted without providing for such a risk. At the very low price at which tobacco is usually supplied—possibly for sentimental reasons—to Boards of Guardians, even an increase of 4*d.* a pound must mean a considerable loss.

Our mis-spelt word competition shows no sign of failing interest amongst our readers, and this month we have to record an unprecedented number of competitors. Although we have various interesting alternative schemes in the editorial drawer ready for production at the first sign of a falling off in the competition, they shall remain there as long as our readers display the enthusiasm which they have recently done. The winning coupon which we have to record this month, was sent in by Mr. A. Stanley, 200, Dudley Road, Birmingham, to whom has been forwarded 20*s.* worth of "Colonial Empires," the well-known cigars manufactured by Messrs. Sidney Pullinger, Ltd., of Nottingham and Birmingham. To Mr. Stanley we offer our congratulations, and to his fellow competitors we can only tender as an encouragement an assurance that it may be "your turn next."

The difficulty experienced by the retailer in the districts where 3*d.* tobaccos predominated, the price of which he has been compelled to raise to 3½*d.*, is being keenly felt with regard to half-ounces. On the one hand the purchaser feels that he is not getting full value if he be charged 2*d.*, and 1¾*d.* is an awkward fraction to work with, while on the other hand the "half-ounce" buyer does not want matches with every purchase. An attempt is being made to solve the problem by introducing a new weight into the trade, viz., 200 grains, by means of which the customer will still be able to buy 1½*d.* worth of his favourite twist or cut tobacco. We fear, however, that although the idea is a practical one, it will only be raising another difficulty in persuading the consumer that he is not being "done," so suspicious is the "half-ounce" customer, who in fact as a rule only purchases that small quantity in order to get two "turns of the scale" to the ounce. The weight is a perfectly legal one, and represents the just quantity of 3½*d.* tobacco which three half-pence purchases.

TRAVELLER Required for London District. Must have filled similar appointment. Address, stating all particulars, age, and salary required to "Town," c/o THE CIGARETTE WORLD OFFICES, Barnes, S.W.

TRAVELLER Required for South Coast. Applications only entertained from those who have covered this ground for some years. Write, giving full details of experience, age, and remuneration expected to "South," c/o THE CIGARETTE WORLD OFFICES, Barnes, S.W.

The Trade and the Duty.

BELFAST.—At a meeting of the principal retailers, it was decided to use the price list issued by the Dublin dealers as a basis for the revised prices in Belfast.

BIRKENHEAD.—The retail tobacco dealers in Birkenhead have agreed to advance the price of tobacco at an all-round rate of 4*d.* per lb.

BIRMINGHAM.—Last month, a conference of retail tobacconists, representing various centres throughout the Kingdom, was held at the Colonnade Hotel, Birmingham, under the auspices of the United Tobacconists' Association, which is a federation of the more influential local Associations of the country. The object of the conference was to discuss the increased duty on tobacco, especially with reference to its incidence as affecting the manufacturer, the retailer, and the consumer. Mr. John Ashton, of Stoke (President of the federation), occupied the chair; and delegates were present from Birmingham, Bristol, Coventry, Walsall, Leeds and the Potteries. Several delegates expressed great indignation at the action of the manufacturers in relation to the increase of duty, alleging that, not content with adding the full amount of the increase to their prices, they had seized the opportunity to exact even larger profits than they had hitherto enjoyed. A letter was read addressed to Mr. F. A. Badman, of Birmingham, by Sir John Willox, M.P., head of the firm of Cope & Co., Liverpool, stating that in his opinion it was quite hopeless to ask the Chancellor of the Exchequer to change his proposal this year. The practical point now to be considered was how the emergency should be met, and one broad principle should be borne in mind. The avowed intention of the Chancellor of the Exchequer was to make every class of the community contribute a share of the war expenses. This could only be done by making the consumers of tobacco pay their quota of the advance. The extra tax did not equitably belong to the manufacturers or the dealers, but to the people at large, and it was they who should be required to bear the burden. He was well aware that it would be exceedingly difficult to apportion the extra duty among the masses, who bought tobacco in ounces and half-ounces, and that if retailers sold at 3*d.* per ounce they would have a very narrow margin of profit upon the prices which the manufacturers would now be compelled to charge. With a duty of 3*s.* per lb., and the present restricted moisture, it would not be practicable to manufacture at a price to enable the retailer to earn a fair profit on the prices hitherto prevailing for the cheaper grades of loose tobacco. It seemed to him that the remedy was in the hands of the shopkeepers. They could not be expected to sell at the old prices when the goods cost them more than formerly. They should get the extra price from the consumer, who was the proper person to pay it, because otherwise a burden intended to be thrown on the general public would be cast upon a small section, who already found it hard enough to live. The particular scale of advance for the common goods was a matter for the retailers, and still more a matter for co-operation among themselves. He hoped they would take combined action at this juncture, in their own interests, and place the trade on a sound and reasonable basis. Mr. C. H. Knight (Bristol) moved a resolution declaring it to be imperative that the consumers of tobacco should be made to pay the extra duty, and that the only practical way of achieving this was to add a farthing per ounce to the former prices. Mr. Barnard (Bristol) seconded, and the resolution was adopted, it being understood that the declaration was in favour of an advance of a farthing as a minimum, not as a fixed amount. A further resolution urged manufacturers to arrange a minimum scale for the retail sale of their proprietary goods, giving a more liberal margin of profit to the shopkeeper than present prices yielded. It was agreed to ask manufacturers to

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SHAG
TOBACCOS.**

**BRIGHT
FLAKES.**

**RICH
DARK
FLAKES.**

English Glory	1/16	1/32						
Chester Cut	"	"						3/6 per lb.
Friendship	"	"						
Light Flake	... 1	lb.	Boxes			3/10		per lb.
Golden Bud	... 1	lb.	"			4/-	"	"
Bright Flake	... 1	lb.	"			4/2	"	"
Perfect Treat	... 1	lb.	Tins			3/9	"	"
Friendship	... 1	lb.	Boxes			3/8	"	"
Afghan	... 1	lb.	Tins			4/1	"	"
Heavy Dragoon	... 1	lb.	"			4/4	"	"
Hurricane	... 1	lb.	"			4/4	"	"

Subject to the usual Trade Discounts.

Besides being Tobacco, Cigar, Cigarette, and Pipe Manufacturers, we are the originators of the "MIXED PARCEL" System, and stock ALL MAKES Tobaccos, &c., in larger and greater variety than ever.

We are using every endeavour to get out our NEW GENERAL PRICE LIST with all possible speed. It will be a gigantic Trade Encyclopedia, and simply invaluable to tobacconists. In the meantime all goods are charged at Manufacturers Revised Prices.

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BIRMINGHAM.

receive a deputation on the question. In the course of the proceedings it was suggested that if manufacturers maintained an uncompromising attitude, retailers should resort to wholesale manufacture on their own account. A movement of this kind is already in operation on a limited scale. At a subsequent meeting, held on March 27, under the presidency of Mr. J. Silvester, a letter was read from Mr. J. A. Potts, of Stockport, suggesting that the Association should adopt a weight of 200 grains for the half-ounce of twist tobacco at $1\frac{1}{2}d.$ Since the resolution fixing the price of twist tobacco at $3d.$ per ounce, he had received several complaints, as it afforded an inadequate margin of profit. Mr. Doyle, West Bromwich, stated that in that district and throughout the Black Country tobaccoists were charging $2d.$ the half-ounce of twist tobacco, with a box of matches, and $3\frac{1}{2}d.$ per ounce, and they had no difficulty in getting these prices, as working men were willing to pay their quota to the war expenses. A resolution was proposed that paper should be weighed with the tobacco, the price to remain at $3d.$ per ounce. An amendment was moved to the above that $2d.$ per half-ounce and a box of matches, and $3\frac{1}{2}d.$ per ounce, should be charged. Eventually it was decided to call a special meeting of the whole of the retail trade throughout Birmingham and the Black Country. The Association met again at the Colonnade Hotel on the 3rd inst., under the presidency of Mr. Badman, to further consider the question of "twists" and loose tobaccos, upon which there was a varied opinion. Some of the members, but they were in the minority, were of opinion that the "British working man" would resent the price of his favourite brand of twist being increased (though why he should be exempt from this extra war tax we cannot see), and, further, that even if he did not, then there would be some retailers who would spoil the trade by "cutting." Eventually, it was proposed that the price for hard and cut tobaccos should be $2d.$ per half-ounce, $3\frac{1}{2}d.$ per ounce, and $6\frac{1}{2}d.$ per two ounces. To this an amendment was proposed that the price be $1\frac{3}{4}d.$ per half-ounce, $3\frac{1}{2}d.$ per ounce, $6\frac{1}{2}d.$ per two ounces, and $1s. 0\frac{1}{2}d.$ per quarter-pound, the alteration to come into force on the 9th inst. The amendment was adopted by a large majority, though, from the fact that a gentleman appealed to the members to loyally carry out the agreement, and reminding them of past failures when similar undertakings had been made, there seemed some doubt as to whether the action would be successful. It was decided to print a list of the revised prices, and to forward a copy to every tobaccoist in the district, with a request that it be displayed in his shop.

BLACKBURN.—Under the presidency of Mr. James Hargreaves, a meeting was recently held, when it was decided that $4d.$ per lb. should be added to the existing wholesale prices, but that the retail prices of loose tobaccos should remain as before, with the exception of a reduction of $\frac{1}{2}d.$ on two-ounce purchases, which will not be allowed in future.

BRADFORD.—A meeting of tobaccoists engaged in the trade in Bradford and district was held on the 19th ult., at the Talbot Hotel, to consider the changes in prices necessitated by the alteration of the duty. Mr. S. J. Butles (President of the Bradford Tobaccoists' Association) occupied the chair, and there was an attendance of about eighty persons. In proposing a resolution that the price of tobacco and weighed cigarettes should be increased by a farthing an ounce, Mr. S. Laycock stated that while there were a large number of smokers who were quite willing to submit to the small impost on tobacco by the Chancellor of the Exchequer, there were a larger number who appeared to suppose that they were not in any way expected to help to pay the expenses of the war. Now, he personally refused to believe that any smoker calling himself a Briton had attempted, or would attempt, to evade the small levy he was asked to contribute through his pipe. Everyone knew that an additional fourpence on every pound of tobacco would have to be paid before it left a bonded warehouse, and that there was not a sufficient margin for the manufacturer or the retailer to continue selling the same article at the same old price.

Now, if the smoker refused to pay an extra farthing per ounce for his tobacco, it would mean that thousands of dealers in tobacco would be deprived of the very modest income with which they had to sustain their wives and families. It was only reasonable to suppose that the same spirit should animate the people at home as animated the soldiers at the front. After a prolonged discussion, a resolution was passed, on the suggestion of Mr. F. Hopkinson, determining upon the increase of price, but stipulating that farthings should not be used, but matches given instead. It was stated that tobaccoists had not benefited by the reduction of duty two years ago, because the amount of moisture in the tobacco was decreased at the same time, and the margin of profit to all engaged in the trade was so small to-day that it was impossible for them to bear any portion of the additional duty. It was decided to communicate the decision of the trade to all members of the trade, and to wine and beer sellers and grocers.

BURSLLEM.—Retail tobaccoists here have advanced pigtail, Irish roll, and all other tobaccos formerly sold at $3d.$ per ounce to $3\frac{1}{4}d.$, half-ounces to be charged $1\frac{3}{4}d.$

CARDIFF.—No generally agreed rise has been effected in this district, retailers adjusting their prices at their own discretion. In some instances $\frac{1}{2}d.$ per ounce extra has been charged.

CHATHAM.—The tobaccoists of Chatham, Rochester, and district have raised the price of tobacco to consumers in consequence of the increased duty. An extra charge of one farthing per ounce is made on loose tobacco, while a half-penny is added to packet varieties of the same weight.

DARLINGTON.—The Darlington tobaccoists have agreed to the following advance:—Twist, and the erstwhile $3d.$ tobaccos will be charged as follows: $2d.$ per $\frac{1}{2}$ ounce, $3\frac{1}{2}d.$ per ounce, $6\frac{1}{2}d.$ for 2 ounces, and $1s. 0\frac{1}{2}d.$ per quarter pound. Proprietary articles will be advanced according to the increased price lists as they are received.

DRIFFIELD.—A meeting of the vendors of tobacco has been held to consider the alteration to be made in the prices consequent upon the increased duty. Mr. I. B. Ross presided. The following resolutions were passed:—"That on and after the 31st March shag and twist be raised to $2d.$ per half-ounce, $3\frac{1}{2}d.$ per ounce, $6\frac{1}{2}d.$ per two ounces, and $1s. 0\frac{1}{2}d.$ per quarter-pound;" and "That all tobaccos previously sold at $4d.$ be raised a halfpenny." A committee of six was elected to draw up a scale of prices of fancy tobaccos, and this will be submitted to another meeting.

DUBLIN.—An influential meeting of the Dublin United Tobaccoists' Association was held last month in the Central Hotel, T. Brown, Esq., T. C., in the chair. The following members were present:—J. Byron M'Kenna, A. Quigley, P. Ryan, P. Reid, M. Redmond, W. O'Callaghan, A. H. Capp, C. M'Loughlin, J. Malone, J. C. Fox, B. Lynar, Flynn, P. Redmond, T. Kelly, S. Lapedus, Z. Lapedus, M'Cann, Harrison, J. Murphy, Gibson, Preston, Power, Leydig, L. Byrne, M. Honan, A. J. Kelly, P. Kennedy, Mrs. Boland, Mrs. O'Farrell, Mrs. Campbell, W. Colley, C. Delaney, C. Peterson, J. Farrington, J. M. Gallagher, Forrestal, P. O'Farrell, J. J. Kelly, J. Logan, J. M'Donald, and Kennedy. The Chairman, on rising, said that owing to the extra duty put on tobacco, and taking into consideration the amount in addition to this put on by some of the manufacturers, it was absolutely necessary to call a meeting of the trade to consider the increase of prices necessary to allow the retailer to have a fair margin of profit. He said—At the same time I am glad to be able to inform you that, owing to a far-seeing and able committee, I am in a position to introduce a revised list, which I feel sure will meet with the utmost satisfaction of all concerned. On looking through the list you will notice that a very small percentage of prices have been increased, and as far as plug tobacco and best roll are concerned, the only alteration is the abolition of the two ounces for $6\frac{1}{2}d.$ The price now stands $3\frac{1}{2}d.$ per ounce, two ounces for $7d.$, and $1s. 2d.$ per quarter pound for cut and solid

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 'DARVEL BAY'
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LONDON, E.C.

plugs and best roll (applause). The Secretary proceeded to read the revised list of prices, which was carefully gone into by all present, and unanimously adopted. The Chairman informed the meeting that it was the intention of the committee to introduce a printed price list, to be hung up in all tobacconists' shops for the benefit of the public. Messrs. J. Purcell, J. M. Gallagher, J. J. Kelly, and J. Logan made excellent suggestions, which were adopted, and after a vote of thanks being passed to the Chairman, one of the most successful meetings in connection with the tobacco trade was brought to a conclusion.

DUNDEE.—Dundee tobacconists have decided to raise the price of tobacco a farthing per ounce, and any little difference against the purchaser will be made up by a pipe or a box of matches. As to cut tobaccos, it was resolved that a half-penny increase should be imposed.

EDINBURGH.—Prices have been agreed upon by the Edinburgh tobacconists, and an advance of from 4*d.* to 6*d.* per lb. has taken place.

GLASGOW.—A large and most representative meeting of the tobacconists of Glasgow was held recently within the Religious Institution Rooms, to consider the question of revising prices consequent upon the rise in duty. Mr. J. F. Duncan, who was called upon to preside, said there was no doubt but that prices in the Glasgow tobacco trade for some considerable time had been in a most unsatisfactory condition, and the recent rise in the duty had been the cause of a good deal of heartburning. It had affected the retailers in such a way that it was impossible for them to carry on business at the prices which had been ruling. The present prices of tobacco—the manufacturers' prices—would to a large extent affect that fraternity known as the cutters. They would no longer be able to sell at prices which they had hitherto been willing to accept. They at that meeting would have to be entirely unanimous, because, without unanimity, they could not carry on their Tobacconist Association with any hope of its being successful. (Applause.) There was no reason why an Association should not be formed and the members adhere most rigidly to the prices fixed. Edinburgh had one of the most successful Associations in Great Britain. Recently, at a meeting of one hundred and fifty, there were only three dissenters against the price of roll being sold at 3½*d.* the ounce, and latterly these three saw it to be to their advantage to go in with the rest of the trade in that city. They in Glasgow were given prices by the manufacturers at which they were not to cut under. Now those prices, in the majority of cases, were simply nonsense, because it was impossible, in many cases, for people to sell at these prices at a fair profit. This was a country of free trade, but, in justice to themselves, they should see that it was also a country of fair trade. (Applause.) Take roll, first quality, 3*s.* 10*d.*; how were they to expect any person to sell it at 3*d.*? Had the extra duty been 8*d.*, it would have simplified matters at once—or a shilling; but 4*d.*—well, they could not start a new coinage to meet this case. It was a disgrace that in Glasgow two or three firms or individuals could govern the market. (Applause.) If these individuals would not join the Association, then ignore them. (Applause.) Mr. Morris, President of the Edinburgh Association, told of the good work done in his city. Their Association was very strong. Their price list had been revised, and they were keeping by the new list. And they were doing this, notwithstanding there was a probability of a large firm of cutters coming to Edinburgh. They had added to the prices, everything having been raised. The Chancellor of the Exchequer never intended that any individual trader should suffer through 4*d.* being added to the duty. Why, therefore, Mr. Morris asked, should they lose the 4*d.*? In Edinburgh they sold a good deal of common Irish roll, and they found it was going to be suicidal if they kept it at 3*d.*, and, unanimously, they raised it 3½*d.* the ounce. The new prices had been got without difficulty. The Chairman reminded them that the cutters in Glasgow did not number more than half-a-dozen. Mr. Morris further said they had to get the

4*d.*, and the only way to get it was to put on eight half-pennies—a halfpenny on each two ounces—but when they came to one ounce they could not split the halfpenny; they must really ask the halfpenny more. Mr. Curtis held that if they raised the price a halfpenny an ounce, they laid themselves open to the charge of making the public pay more than was put on by the Government. He suggested a farthing advance. The Chairman maintained that it was difficult to deal with farthings. Mr. Harris said the lowest price for second quality should be 3½*d.* the ounce. A gentleman reminded the meeting that they had to compete with the grocers. He suggested a uniform minimum scale. As the people dealt in ounces they must deal with that. A motion was proposed that the second quality be 3½*d.* per ounce, and an amendment that it be 3½*d.* The motion was carried. This meant for second quality of black that the price shall be 3½*d.* per ounce, and 6½*d.* for the two ounces. Next, a motion was proposed that the first quality be 3½*d.* per ounce, 7*d.* the two ounces, and 1*s.* 1½*d.* the quarter lb., while against this was the proposal 3¾*d.*, 7*d.*, and 1*s.* 2*d.* respectively. The amendment was carried. A gentleman felt very much on this question. Threepence three-farthings, he said, they would not get. It will be the means of splitting the society, said he. Mr. M'Kenzie quite endorsed this statement. They had two or three things to keep in view. The grocers, for one thing, had too large a portion of the trade. They would get 3½*d.*, 7*d.*, and 1*s.* 2*d.*, but they would not get 3¾*d.* for thick black. Mr. Harris said that nobody had refused him. A lady said that she had never had any difficulty in getting the 3¾*d.* Why should they lose money? Mr. Muir: If we keep at 3½*d.* we come near to the grocers' trade. Personally, I would like 3¾*d.* A gentleman: If we wish to play into the grocers' hands, make it 3¾*d.* the ounce. Mr. Campbell: We have got a great grievance against the manufacturers. They have got too many first qualities, A.B.'s and second qualities. We should get them to do away with one of the qualities, and thus stop the grocers from getting in amongst us. (Applause.) Mr. Aitchison: There is no use fixing prices if we have not got an Association. A gentleman asked, what are we going to do in the meantime? A voice: Take the best prices we can. (Laughter.) The Chairman: Get the highest prices you can till the revised prices are submitted for approval by a committee which could be appointed. (Applause.) A lady suggested that they should take the Edinburgh revised list as a basis. Another tobacconist said: The manufacturers wish to cultivate the grocery trade. The grocers are selling the first quality at 3½*d.* After further discussion the Chairman said: The finding of the meeting is that black twist be quoted at 3½*d.* for second quality, and 3¾*d.* for best, until we meet again to go over the revised list. (Applause.) Mr. J. F. Duncan was elected Chairman, and a committee was appointed. The members of the Association met again on the 31*st* inst. to receive the revised price list drawn up by the committee appointed for that purpose, and this being submitted was, after a lengthy discussion, unanimously adopted. The principal prices are as follows:—Black roll, 3¾*d.* per ounce, 7*d.* per 2 ounces, 1*s.* 2*d.* per 4 ounces; all Glasgow smoking mixtures, 5*d.* per ounce, 10*d.* per 2 ounces, 1*s.* 7*d.* per 4 ounces; golden bar, 4½*d.* per ounce, 9*d.* per 2 ounces, 1*s.* 5*d.* per 4 ounces; prize crop and cigarette tobaccos, 5½*d.* per ounce, 10½*d.* per 2 ounces, 1*s.* 8*d.* per 4 ounces; Three Castles cigarettes, 10's packets, 5*d.*; 20's, 10*d.*; 50's tins, 1*s.* 9*d.*; 100's tins, 3*s.* 6*d.*; Ogdens' Guinea Gold, 10's, 3*d.*; 20's, 6*d.*; 50's, 1*s.* 3*d.*; 100's, 2*s.* 6*d.*; Pioneer tobacco, 6*d.* per ounce, 1*s.* per 2 ounces, 1*s.* 10*d.* per 4 ounces; cigarettes by weight, 8*d.* per ounce; 2-ounce black plug tobacco, 6½*d.* per ounce. It was unanimously decided that these prices take effect from the 6*th* inst.

HALIFAX.—The Halifax tobacconists have adopted a new price-list to meet the increased duty of 4*d.* per lb. in the new Budget. The price of cigarettes has not been altered, and a few packet tobaccos are to be sold at the old prices. A special committee, appointed at a meeting of the trade held at the Boar's Head Inn, Halifax, met and agreed upon

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the following recommendations, which were unanimously confirmed at a previous meeting, Mr. F. Berry, the President of the local Tobacconists' Association, being in the chair:—With the exceptions referred to, the entire list has been advanced a halfpenny per single ounce, or a halfpenny per 2 ounces or a greater quantity. All common tobaccos, cut cake, mixtures, rough-cuts, and shags are to be sold at 3½d. per ounce, 6½d. 2 ounces, 1s. 1d. 4 ounces. Golden flakes, dark flakes, light and dark Navys, and Pilot 4d. per ounce, and 8d. 2 ounces. Tam o' Shanter and Claymore 4½d. per ounce, and 8½d. 2 ounces. Packet tobaccos costing 3s. 7d. to 3s. 11d. to be 3½d. per ounce, and 6½d. 2 ounces. Packet tobaccos formerly sold at 4d. will now be 4½d. per ounce, and 8½d. 2 ounces. The meeting also resolved: "That if any of the wholesale dealers be found guilty of violating the price list of the Association he shall be fined one guinea, and a fine of 5s. shall be imposed upon a retailer for a like offence.

WEST HARTLEPOOL.—At a meeting of the trade held on March 29, an increased tariff was unanimously agreed upon, and it was also decided that an Association should be formed for the district.

ISLE OF MAN.—The members of the Manx Tobacconists' Association have, pending a special meeting for the complete revision of prices, agreed upon an advance of ½d. per ounce on packet tobaccos.

KEIGHLEY.—Keighley tobacconists have resolved to advance the price of 3d. tobaccos ½d., and the dearer sorts ¼d. per ounce, the fraction change to be optional in coin or matches. It was further resolved to form a Tobacconists' Association for Keighley, Bingley, and district.

LANCASTER.—At a meeting of the Lancaster and District Tobacconists' Association, held at Lancaster under the presidency of Mr. Poole, it was decided to advance all tobaccos, except sweetened brands, ½d. per ounce.

LEEDS.—The Leeds tobacconists are still struggling with the difficulty created by the increased duty on tobacco. Most of the other principal towns in the West Riding have raised the prices, and have loyally carried them out. The Leeds retailers decided to follow suit, after two protracted meetings; but, according to reports made, a third meeting, held at the Royal Exchange Restaurant, under the presidency of Mr. G. Carter, many of them have not kept their word, and the agreement come to has therefore ignominiously dropped through—at least, to a very large extent. The Chairman expressed his belief that many of the smaller dealers were the first to break through the arrangement, but this opinion was not generally shared. Indeed, the view was expressed in no uncertain language that the larger traders were responsible for the contretemps through mutual trade jealousy. Remarks not altogether complimentary were applied in the course of the discussion to these so-called "black sheep." "Cut-throats" was one of the choice expressions applied to those who, after voting for the increase, returned to the old prices. Leeds had, one speaker observed, upheld its reputation for "black-sheepism." He was not "going to make a 'silly' of himself any more." Another tobacconist declared that if he fixed his prices again he would not alter them whatever happened; he would not be made a fool of again. Other speakers, who said they had always supported trades unionism, condemned in sarcastic terms the conduct of working men who, always anxious for a living wage themselves, walked out of the shop when asked for prices which would enable the tobacconist to get a living wage. Several addresses extolling the advantages of organisation were given, but, making a virtue of necessity, the meeting finally decided to rescind the increased prices, leaving the traders to make the best terms they could with their customers until the Committee of the Leeds Tobacconists' Association can issue a price list which will meet with something like general acceptance.

MANCHESTER.—The retail tobacconists of North Manchester have advanced all 3d. tobaccos to 3½d. per ounce, but 4d. tobaccos will remain, with the exception of the allowance of ½d. on 2-ounce purchases, which will be discontinued. In packet cigarettes, face value will be charged. The Moss Side dealers have also agreed to a similar scale of advances.

OLDHAM.—Retail tobacconists in this centre have decided to increase the prices of thick and thin twist ¼d. per ounce, and that no flake tobaccos are to be sold for less than 4d. Packet tobaccos are also to bear an increase of ½d. per ounce.

ROTHERHAM.—Last month a meeting was held at the Ship Hotel, Rotherham, of grocers, tobacconists, and tobacco licence holders generally, to consider the serious increase of duty owing to the War Budget. It was decided to advance the prices of twist, pig-tail, cut cake, &c., to 6½d. for 2 ounces, 3½d. for 1 ounce, and 2d. for half-ounce. Packet cigarettes are to be sold at face value.

PETERBOROUGH.—Local tobacconists have agreed upon an advance all round of ½d. per ounce.

SCARBOROUGH.—A fully representative meeting of the tobacconists of Scarborough was held last month, at the Balmoral Hotel, to consider the revision of prices in connection with the extra duty which has been placed upon tobacco and the formation of an Association. Mr. J. Richardson presided, and amongst those represented were Messrs. Sinfield, Appleyard, Boddy, Tunnicliffe, Barwick, Horsfall, Ireland, Myers, Newby, Saunders, Sutton, Johnson, Wherritt, Topham, Woodhall, Ness, Hodgson, Scarborough & Whitby Brewery Co., Hill, Haynes & Co., Aviss, Appleby, Barnard, Pipes, Standing, Skelton, Cook & Co., W. S. Smith, and Boddy (Eastborough); Mrs. Clarke (Eastborough), Mrs. Clarke (Ramshill Road), Miss Donkin, Mrs. Mickman, and Miss Beevers. Considerable discussion took place on the policy of increasing the price of 3d. tobacco. It was eventually decided that all threepenny tobacco should be sold as follows: 2d. half-ounce, 3½d. one ounce, 6½d. two ounces, and 1s. 1d. a quarter of a pound. It was also decided that all 4d. tobaccos should be raised to 4½d. per ounce, 8½d. two ounces, and 1s. 5d. per quarter of a pound, and that all other tobaccos should be raised in proportion to the revised prices of the manufacturers. The above resolution was unanimously agreed to, and it was also decided to form an Association, to be called the Scarborough Tobacconists' Association. The drafting of rules, &c., was left over to a future meeting.

SHEFFIELD.—Last month, a meeting of the Sheffield and District Retail Tobacconists' Association was held at the Three Tuns Inn, Leopold Street, to consider the position of the trade in reference to the new Budget. Mr. A. H. Ward presided, and there was a large attendance. It was decided that all tobaccos should be raised one halfpenny per ounce, and that every tobacconist in the city should be supplied with a detailed price list on this basis. This resolution was passed unanimously, and the Association invite all tobacconists to raise their prices according to the revised list.

TORQUAY.—Torquay tobacconists, after a series of meetings, have decided to raise the price of tobacco by the exact amount of the duty, 4d. per lb. But they will continue to sell cigars and cigarettes at the regulation price, thus losing from 5 to 10 per cent.

TUNBRIDGE WELLS.—A representative meeting of the trade was held at the Railway Bell Hotel to discuss the increase of the duty on tobacco. Mr. Wm. Greaves, of 9, High Street, occupied the chair, and after much discussion it was unanimously agreed that a small increase must be made to meet the new price lists of the wholesale houses. An amended list of prices was then drawn up and signed by all present with a view to making one uniform price through the town.

WORKSOP.—The retail tobacconists of this district have agreed upon an advance of a halfpenny per ounce on proprietary tobaccos, but cake and twist remain as before.

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This is the name by which the new tobacco
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- “CARLTON” has been long in preparation, and having been put to the test, has become first favourite with all smokers who appreciate a good tobacco.
- “CARLTON” in 1-16ths. Traders are invited to send for a sample, which will be posted to them on receipt of trade card.
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- “CARLTON” is listed at **4s. 10d.** per lb., subject to the usual trade discounts and terms.

WM. CLARKE & SON are convinced that in “CARLTON” they have discovered a tobacco of very exceptional smoking properties, and are clearly of the opinion that “CARLTON” will, before long, become the most extensively used pipe tobacco in this country. The manufacturers are alive to the fact that publicity is a necessity of the age; they are therefore resolved to utilize every suitable medium to draw smokers' attention to this new tobacco, and cordially invite the friendly co-operation of the retail trade.

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Notices for this Column should reach us by the 10th of the month.

MULTUM IN PARVO.

N.B.—To facilitate future reference, Trade News is arranged alphabetically, where possible.

Trade Notes and Announcements.

MESSRS. ADOLPH FRANKAU & Co., LTD., in writing to us, point out that MR. L. BLUMFELD held 22,400 shares on May 18, 1899, and not 2,400, as stated in the report which we re-printed from the *Investors' Review*, consequently the statement that the "four (vendor) directors do not appear to have anything like £30,000 of preference shares amongst them" is not true, and we have pleasure in making the correction. As a matter of fact, Mr. Blumfeld now holds 22,300 of these shares, and the other directors have also increased their holdings.

Perth tobacconists are forming an Association, and at a meeting held last month, under the presidency of BAILIE TAYLOR, the following officers, in addition to a committee of five, were appointed:—Chairman, Bailie Taylor; Vice-Chairman, James Robb; Treasurer, Mr. A. Anderson; Secretary, J. K. Taylor.

A very successful meeting of Blackpool and district tobacconists was held at the Albion Hotel, Blackpool, on the 19th ult. About eighty representatives of the trade were present, and it was unanimously decided to form the "Blackpool and District Tobacconists' Association." Mr. Edwards was elected the President; Mr. C. Ramsden, the Vice-President; and the following gentlemen were appointed the committee:—Messrs. C. Sagar, D. Sanderson, Stead, R. H. Sagar, Birchall, C. Child, and J. Grundy; and Mr. R. B. Middleton will act as Secretary. The formation of this Society will enable all tobacconists in Blackpool to have a uniform price.

MR. H. H. WILLS has given £600 for the endowment of a bed for a disabled soldier or sailor belonging to or connected with either the county of Somerset or Gloucester in one of the homes under the control and management of the Soldiers and Sailors' Help Society.

MESSRS. JOHN PLAYER & SONS, LTD., in their plucky endeavour to grapple with "cutting" have issued the following conditions with regard to the purchase and sale of their Navy Cut and other specialities, the stipulated minimum prices being, of course, varied according to Messrs. Players' list prices:—

"This tobacco, whether bought direct from us or from any dealer, is sold on the express agreement that it shall not be retailed at less than

4½d. per oz., 9d. per 2 oz., and 1s. 6d. per ½-lb., and shall not be resold except subject to these conditions as a term of the sale.

"The acceptance of the goods by any purchaser will be treated as an acknowledgment that they are sold to him on these conditions, and that he agrees with the

vendor to him (as agent in this respect for us) to observe the same.

"The tobacco is supplied to a wholesale dealer on the above express agreement, and also on the additional terms that these conditions shall remain attached to every packet sold wholesale, and shall form part of the terms upon which such wholesale dealer resells the same.

"If these conditions are not agreed to, the goods must be returned at once to the vendor.

"No one is permitted to use our registered trade mark upon any sale by retail at less than the above-mentioned respective prices."

The retail trade generally view the innovation with gratitude, and are displaying Messrs. Players' circulars to their customers, in support of the increased charges. Messrs. Player, in acknowledging one of several congratulatory letters received by them, say that the prices are universal.

THE UNITED KINGDOM CIGAR MANUFACTURERS' FEDERATION give notice of the following advance in the prices of cigars:—On all goods up to 5s. per 100, 3d. per 100 advance; over 5s. per 100, 6d. per 100 advance.

MESSRS. M. H. HERSEY & Co., of 65, Leadenhall Street, having forwarded a box of "Old Flag" cigarettes to H.R.H. the Prince of Wales, have received an order from Sir Francis Knollys for a further nine boxes.

MESSRS. LAYTON & KIRKLAND, of 5, St. Martin's, Leicester, are removing to more extensive premises in Milton Street, in the same town. Milton Works will be fitted up with all the latest improvements in cigar-manufacturing plant.

MESSRS. ADOLF ELKIN & Co., of Houndsditch, announce that they have decided to meet their customers half-way in the matter of the extra duty on all their proprietary tobaccos, &c.

MESSRS. R. LOCKYER & Co., of 13, Bunhill Row, have decided to only add 4d. per lb. on all cigarettes by weight, and a proportionate amount in the case of packet and boxed goods.

MR. TOM ASHLEY is now representing the Tobacconists' Supply Syndicate in London and the suburbs.

MESSRS. T. RILEY & SON, LTD., of Convent Street Works, Nottingham, have received the following characteristic letter from a recipient of some of their cigars at the front:—"Gentlemen,—Many thanks for kind compliments, which, accompanied by your excellent cigars, brought back my many pleasant recollections of the good old town. I am on duty over 100 miles from headquarters, but my chums did not forget me when the good things sent out by our relatives and friends arrived. I have had a big day and am just going to roost, so good night, and roll on next year, when I come home on pension and can smoke your cigars in peace.—Yours sincerely, D. COGGINS, Corporal 1st Sherwood Foresters, Field Force, South Africa."

MESSRS. SAMUELSON & Co.'s monthly report for April and says: The warehouse returns are more than usually interesting, as they show large movements of North American tobacco during the month of March, not only to the trade, but to various foreign ports. A golden opportunity presents itself to anyone with a weakness for percentages to show how, at the same rate, our stocks would be cleaned out in about twelve months. The warehouse department handled 11,327 hogsheads in and out during the month. The unexpected projection of the Budget into March foreshadowed a rise in the duty, and on the 6th of that month the Chancellor, with regret, made the duty on unmanufactured tobacco 3s., by adding 4d., and on foreign cigars 5s. 6d., by the addition of



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OUR NEW BUDGET PRICE LIST

Is in course of preparation and will be brought right up to date, and will be the most complete List in the Trade.

We hold the

Largest and Most Varied Stock in London,

Saving the Trade time, trouble, and expense.

ALL GOODS SENT OFF ON THE DAY ORDER IS RECEIVED, our clients can rely on having the Largest Discounts obtainable on all orders sent to us at the present time.

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10, LONG LANE, E.C.

127, STRAND, W.C.

43, HIGH STREET, PUTNEY.

36^a, HILL ROAD, WIMBLEDON.



20, SUSSEX PLACE, SOUTH KENSINGTON.

167, EARL'S COURT ROAD, S.W.

263, PORTOBELLO ROAD, W.

238, GREAT PORTLAND STREET, W.

115, OLD KENT ROAD, S.E.

TRADE NEWS AND NOTES—*continued.*

6*d.* per lb. The present Chancellor has, in three consecutive years, argued in favour of reducing the duty, next year no alteration, and the following year an increase. No fresh arguments seem to be needed for any course that may be adopted in future. With regard to clearing, the Chancellor has removed the ambiguous position held by the Customs by passing a resolution that the duty chargeable will be the rate in force on the day the goods are removed out of the warehouse. If any change should be made in the duty between the time of payment and removal the difference would be charged or allowed, as the case may be. The energies of the trade being taken up with other matters, there is nothing special to note about the demand, though it may be added that since the increase in the duty more inquiry has been noticed for the cheaper grades, especially for Western strips under 4*d.*, which classes have been so long neglected.

MESSRS. W. H. SMITH & SON, of 29, Chariot Street, Hull, have opened new premises in Charlotte Street in the same town.

MESSRS. DAVID CORRÉ & Co. are now trading from Colonial Avenue.

MESSRS. SALMON & GLUCKSTEIN, LTD., are opening large premises at the corner of Queen Street, Wolverhampton.

MR. W. A. CHURCHMAN (Messrs. W. A. & A. C. Churchman), Mayor of Norwich, on the occasion of the last nine of the Ipswich volunteers proceeding to the front, wished them good-bye at the station, and presented each man with a present of £3.

At a meeting of South London tobacconists, held at the "Horns," Kennington, S.E., on the 21st ult., it was agreed to form an association to be called the South London and District Tobacconists' Association, and the following gentlemen were elected to form the Committee:—Messrs. Axton, Bontall, Cowley, Durrant, Harris, Hooper, Mabile, Mundy, Newson, Penman, Priddle, Palk, Powell, Searle, Thatcher, Walker, and Winter. The Committee will proceed to draw up a list of minimum prices to be presented to a general meeting of the members of the new association. Mr. S. Frank was elected Secretary.

The opening Amsterdam sale for Sumatra, Borneo, and kindred tobacco was held on Tuesday, the 27th ult., when a total of 11,583 bales was put up to tender. Of this 10,552 bales were Sumatra leaf, 878 Borneo, 133 Mexican tobacco, and 20 bales from Porto Rico. The price obtained by the last mentioned was not reported, while the Mexican leaf was held over, the reserve price of 60*c.*, or 1*s.*, per pound, not being reached. Two of the four parcels of Borneo tobacco were of the 1898 crop held over from last year, and the remaining two parcels, aggregating 513 bales, were sold together at an average of 65*c.*, or 1*s.* 1*d.* The highest price of the sale was 200*c.*, or 3*s.* 4*d.*, obtained by two parcels from the private estate Rotterdam, in the Province of Deli—brands S and R/I/Deli and S and R/II/Deli. These were sold together. Not far behind came a parcel of 734 bales belonging to the Amsterdam Deli Cie., which fetched 190*c.*, or 3*s.* 2*d.*, another parcel of 587 bales from the same company taking third place at 175*c.*, or 2*s.* 11*d.* An analysis of the sale shows 627 bales sold at 200*c.*, or 3*s.* 4*d.*, per pound; 3,387 more from 150*c.*, or 2*s.* 6*d.*, upwards; a further 4,430 from 100*c.*, or 1*s.* 8*d.*, upwards, and the balance below 100*c.* Regarding the tone of the market, it may be said to be generally fair, and enterprises bringing forward high-class leaf are likely to do well; but the demand for inferior grades appears, if anything, below the normal. In an opening sale, with the natural uncertainty beforehand as to the way of the market, it is no matter for surprise that several sellers did not put up their best lots,

but reserved them for later sales. The next of these takes place on Wednesday, April 11, by which time a large quantity of tobacco should be in Holland. The arrivals to date have been 21,900 bales from Sumatra and 1,222 from Borneo. The English tobacco companies were represented solely at the present sale by the Serdang Tabak Maatschappij (formerly Netherlands India Sumatra Tobacco Company, Limited), which sold two fine lots of leaf together, amounting to 588 bales, at 150*c.*, or 2*s.* 6*d.*, per pound.

The Legislature of the Isle of Man announce the following duties on tobacco for 1900:—Tobacco, manufactured, viz.:—cigars, per lb., 5*s.* 6*d.*; cavendish or negrohead, per lb., 4*s.* 4*d.*; cavendish or negrohead manufactured in bond, 3*s.* 10*d.*; snuff containing more than 13 lb. of moisture in every 100 lb. weight thereof, per lb., 3*s.* 7*d.*; snuff not containing more than 13 lb. of moisture in every 100 lb. weight thereof, per lb., 4*s.* 4*d.*; other manufactured tobacco, per lb., 3*s.* 10*d.* Tobacco, unmanufactured, viz.:—containing 10 lb. or more of moisture in every 100 lb. weight thereof, per lb., 3*s.*; containing less than 10 lb. weight of moisture in every 100 lb. weight thereof, per lb., 5*s.* 4*d.*

CIGAR MANUFACTURERS' FEDERATION.—The first annual general meeting of the United Kingdom Cigar Manufacturers' Federation was held at the Grand Hotel, Leicester, on the 2nd inst. In the absence of the President (Mr. A. H. Dexter, of Nottingham), Mr. B. J. Robinson (Vice-President) presided, and there was a numerous attendance, among those present being Mr. R. W. Coppock, of Nottingham (Treasurer), Messrs. F. E. Dexter, P. L. Lambert, T. Riley, and Tom Tyler, of Nottingham. The proceedings were of a private character, but, from the report of the Committee, it appeared that the federation is now established on a satisfactory footing. The principal cigar manufacturers of Great Britain are either members or working in conjunction with the association. Since the establishment of the federation a London Cigar Manufacturers' Association had been formed, and was now working in co-operation with the federation. Last autumn the Committee approached the railway companies with a view to obtaining a reduction in the charges for carrying cigars. After considering the matter for several months, the Railway Clearing House decided not to make any alteration, but the Committee were not satisfied with this reply, and proposed to take further steps, as they considered the present rates much too high. Several disputes with workpeople had been satisfactorily settled by the friendly co-operation of the manufacturers, but the federation, as a body, had taken no action. The recent alteration in the duty by the Chancellor of the Exchequer had necessitated prompt action on the part of the executive, which it was hoped would be very beneficial to the trade. Mr. B. J. Robinson was elected President for the ensuing year; Vice-Presidents, Messrs. A. H. Dexter and A. Catlow; Treasurer, Mr. R. W. Coppock; Committee, Messrs. L. Aviss, T. Fletcher, Hatton, P. Stafford, Van Den Arend, Reeve, Garnett, Hale, and Goodman. The meeting discussed the question of railway rates at some length, and ultimately resolved that the railway companies' refusal to allow cigars and cigarettes to be consigned under Class 4 was unsatisfactory, and recommended members of the federation, on and after this date, to pay under Class 4 only. The feeling in the matter was so strong that it was determined to fight a test case in the event of the railway companies declining to allow this concession.

THE LEEDS AND DISTRICT TOBACCONISTS' ASSOCIATION held their general meeting on the 4th inst., at the Royal Exchange Restaurant, Boar Lane. Mr. George Carter was re-elected President for the ensuing

TRADE NEWS AND NOTES—continued.

year, and Mr. A. White honorary secretary. An influential list of vice-presidents was also submitted, and a strong working committee formed. The Association has a membership of about 122.

Limited Companies.

R. BELL & CO., LTD.—The 13th Annual Meeting was held on the 29th ult., at Cannon Street Hotel. Mr. J. Browne-Martin, who presided, regretted that the board were not able to submit a more satisfactory report. This was the more disappointing as the out-put showed no decrease on that of the previous year. There had been a general rise in the prices of all the raw materials used in the business, and this, coupled with severe competition at home and in the colonies, had so crippled the trade that match-makers were compelled at last to hold a meeting for the purpose of agreeing to an increase in the selling price, to enable them in future to secure a fair profit. This arrangement, however, was not arrived at until early in the present year. He thought that it would be some satisfaction to the shareholders to know that the Company's capital was intact, and that the premises and machinery were in very good repair. Now that prices allowed of a fair profit, the outlook for the current year was considerably improved. If present prices had been fixed at the beginning of 1899, the Company would have been in a position to pay a substantial dividend, instead of having made only a small profit. He concluded by moving the adoption of the report, which was seconded by Mr. G. Beverley. Mr. C. R. E. Bell (one of the managing directors), explained more fully the causes which had led to the passing of the dividend this year, and remarked that they were beyond the control of the directors. It had been stated that he and Mr. Tarr held between them most of the debentures, and were trying to get the business back into their own hands. That was absolutely incorrect. Neither of them held a single debenture. He had, however, 1,000 shares, for some of which he gave nearly £5, and Mr. Tarr had 800 shares. A shareholder remarked that he had come prepared to move an amendment equivalent to a vote of want of confidence in the board, but, in view of the explanations which had been given, he would wait and see how things went on this year before doing so. After some further discussion, the report was adopted.

CASKET TOBACCO & CIGARETTE COMPANY. O'MAHONY, WILCOX & STONE, LTD.—Registered on February 27th, by Jordan & Sons, Ltd., 120, Chancery Lane, W.C., with a capital of £20,000, in £1 shares. Objects: To acquire (1) the business of C. O'Mahony, of 14, Swan Street, Manchester; (2) the business of G. Wilcox, of 61, Stratford Road, Manchester; and (3) of John Stone, of Hudson's Court, Manchester, and to carry on the business of tobacco, cigar, cigarette, snuff, pipe and smokers' requisite merchants. The first directors (to number not less than three) are: C. O'Mahony, G. Wilcox, J. Stone, A. Grundy and W. Frost. Qualification, 500 shares. Remuneration, as fixed by the Company.

THE TURKISH REGIE.—The *Levant Herald* states that the net profits of the Turkish Tobacco Regie for the year 1899-1900 are extremely satisfactory. Although it is not yet possible to give exact figures, it is anticipated that the profits will exceed those of the previous year by over £150,000. The amount realised by the sale of tobacco last year was £1200,000 greater than in 1898-99.

The directors of the **SHANGHAI SUMATRA TOBACCO COMPANY** recommend a dividend of 20 per cent. on account of their crop.

OSMANIEH CIGARETTE COMPANY, LTD.—Registered on March 15th by A. F. Schweder, 7, Throgmorton Street, E.C., with a capital of £1,000 in £1 shares. Object, to carry on the business of cigar, cigarette, and tobacco manufacturers and merchants. The first directors (to number not less than two nor more than five) are to be appointed by the subscribers. Qualification, £5. Registered office: 10, Drapers' Gardens, E.C.

MESSRS. R. & J. HILL, LTD.—At an extraordinary general meeting of the shareholders of this company, held on the 29th ult., the following resolution was put and unanimously agreed upon:—"That the directors be, and they are hereby, authorised at any time hereafter to increase the capital of the Company to £240,000 by the creation of 50,000 additional ordinary shares of £1 each, making the total number of the ordinary shares of the capital of the Company 145,000, and that the said additional shares shall be issued at such time or times, and at or for such price or consideration, and on such terms and conditions as the directors shall determine, except that the directors shall, before offering any shares for public subscription, offer the same to the holders for the time being of the ordinary shares of the Company as nearly as may be in proportion to the number of shares held by them respectively, and such offer shall be made in such manner as the directors shall determine." The Chairman, in the course of his remarks, stated that it was not the intention of the directors to issue the whole of the £50,000 worth of shares at once, but that the board desired to have the power to do so without coming again to the shareholders, if an opportunity arose and they thought it desirable.

MESSRS. SIDNEY PULLINGER, LTD.—The Second Annual General Meeting of the shareholders of this Company was held at the Acorn Hotel, Temple Street, Birmingham, on the 23rd ult. The Chairman (Mr. F. H. Cartland) complimented the shareholders upon the splendid position of the Company, pointing out that the increase in the turnover for the past over the previous year amounted to £13,000. A dividend of 6 per cent. on the preference, and 7½ per cent. on the ordinary shares was declared, and a substantial amount carried to reserve.

HENRY CLAY & BOCK.—The report of Henry Clay & Bock for the year 1899 is somewhat less favourable than the preliminary statement of profits issued a few weeks ago might have led the shareholders to expect, says the *Bullionist*. The actual net profits, after providing for debenture interest and London expenses, amount, it appears, to £34,532, and after a debit balance of £18,654 brought forward from the war year, and the interim dividend on the preference shares are provided for, the actual amount available for distribution is reduced to £9,098. As, however, profits have been earned which, but for the debit balance accumulated in the abnormal circumstances of the previous year, would have been available for dividends, the directors propose to take £6,220 from reserve, thereby increasing the sum to be dealt with to £15,318, out of which it is proposed to pay the final dividend on the preference shares, and a distribution of 5 per cent. on the ordinary shares, leaving £543 to be carried forward. This is the first dividend the ordinary shareholders have received since 1896, when 10 per cent. was paid, and, judging by the very satisfactory recovery established last year, it should not be long before dividends are restored to their old level.

Fires.

A fire broke out early last month on the premises of **MR. HAROLD CROUCH**, tobacconist, of 69, King's Road, Reading. On the arrival of the fire brigade it was found that smoke was proceeding from the cellar, and some loose

TRADE NEWS AND NOTES—*continued.*

boxes and straw were discovered on fire. The flames were extinguished by means of the hose. The cause of the fire is unknown.

A fire broke out at midnight on the 3rd inst., on the premises of Mr. GEORGE DOBBINS, tobacconist, Caroline Street, Bridgend, and before the flames were effectually got under, damage to the amount of nearly £200 was done. The damage is covered by insurance.

On March 14th damage to the extent of about £150 was caused by fire in the shop at 377, Parliamentary Road, occupied by Mr. ROBERT McDONALD, stationer, newsagent, and tobacconist.

Between twelve and one o'clock on the 27th ult. a fire broke out in the tobacconist's shop at 404, Argyle Street, Glasgow, occupied by Mr. JUDAH STRASUN. Mr. Strasun was in the back shop at the time of the outbreak. It is supposed to have originated in the front premises, which were being repainted, and in which the tradesmen were working. The flames spread so rapidly that the proprietor and his assistant had no little danger to encounter in getting out of the place. Before the arrival of the fire brigade the shop was completely gutted. The firemen, however, were successful in preventing the spread of the flames to the neighbouring shops and the houses above, the occupants of which showed considerable alarm. Damage is estimated at about £200, and is partly covered by insurance.

On April 1st, about ten o'clock at night, a fire broke out in the establishment of Mr. J. BUTT, tobacconist, The Quay, Waterford. The alarm was immediately given and the fire brigade summoned. A large crowd soon collected, and it was feared the fire would have serious results. The fire brigade arrived at eleven o'clock, and, with the assistance of a number of policemen, they succeeded in quenching the flames, but not before considerable damage was effected. The entire shop and its contents, consisting of pipes, tobaccos, cigars, walking-sticks, &c., were destroyed. The roof of the shop was also burned down. The house of Mr. O'Grady, the well-known hairdresser, also suffered some damage, it being situated alongside Mr. Butt's.

Festive.

The fifth annual smoking concert of the Sphinx Athletic Club, MESSRS. LAMBERT & BUTLER, LTD., was held on the 23rd ult., at the Holborn Restaurant, when the chair was taken by Mr. E. J. Lambert. A programme consisting of vocal and instrumental music of a high order of merit was gone through, while an orchestral band, under the direction of Mr. C. R. Butler, contributed in no small degree to the success of the evening. Mr. Bentley is to be congratulated on the result of his efforts as secretary, and deserved the hearty vote of thanks which was accorded to him during the course of the evening.

General.

IF MR. DUKE, the head of the American Tobacco Trust, be correct, the tobacco question in Cuba is likely to prove a difficult problem to the United States. According to that authority, Cuba could produce ten times as much of the fragrant weed as she now does, but owing to the high import duties imposed by the States she cannot find a sale for more than is now grown. This, of course, must retard the progress of prosperity in the island, and will probably in the future give rise to considerable dissatisfaction. The Republic is thus on the horns of a dilemma, says a financial contemporary. If it does not remove its import duties it blocks the development of Cuba's resources, while, on the other hand, if it admits Cuban tobacco free the island could produce a five cent cigar which would

sweep the deck and destroy much of the home cigar business. Smokers in this country will be glad to hear that the tobacco crop in Cuba this year will be as large as, or larger than, any in the history of the island. This is satisfactory news in view of the increased duties under the war tax.

MR. HILDITCH, the well-known stationmaster at Waterloo, told a capital story, suggestive of the ladies' cult of the cigarette, at the annual dinner of the South-Western Railway headquarters staff. The other day, he remarked, a lady demanded to have a smoking compartment reserved for her. He pointed out that the compartment was a "Smokers," but the lady replied, "I know that; I am going to smoke, and I have taken four tickets." He asked to see the tickets, and he found that the lady had a ticket for herself, two insurance tickets, and a ticket for her dog. The possession of these bits of pasteboard did not, of course, entitle her to the exclusive use of the "smoker."

THE SNUFF MANUFACTURERS of the United States are said to have formed a trust with a capital of 25,000,000 dollars.

AN IGNITING COMPOSITION, patented by a German for use in the manufacture of matches and for other purposes, is made by mixing plaster of Paris, sulphur, iron pyrites, gelatine, and chlorate of potash with a salt which may be obtained by acting upon thiosulphate of sodium, in solution, with chloride of copper and chloride of barium. In the preparation of the salt, any salt obtained from polythionic acids, or from thiosulphuric acid, may be employed. Now you know nearly as much as we do.

OH these weather prophets! The Chief of the Weather Bureau of the Department of Agriculture has issued an order forbidding the smoking of cigarettes by all employes under his direction, not only during working hours but in their hours of leisure. The prohibition is based upon the conviction of the chief that cigarette-smoking impairs efficiency and discipline, and that by indulging in it the most competent become careless and unreliable. He does not, however, seek to interfere with the smoking of cigars and pipes. Says the *World* poet on this subject—

Did dim remembrances provoke
Him to forbid the cigarette
Of the old saw that "when kids smoke
'Tis a sure sign of coming wet"?

DURING AN INQUEST held recently by Mr. Samuel F. Langham, touching the death of Margaret Turner, aged about sixty, who died from the effects of a fracture of the skull, sustained by a severe fall, at 223, Waterloo Road, where she was engaged as a servant, Clara Kelly, her mistress, deposed that on and off for the past twelve years the woman Turner had done their housework. On Monday morning she did her work as usual, and after doing one or two errands said that she would go downstairs and have a smoke. A Juror: Have a what? (Laughter.) The Witness: Have a smoke, I said. The Juror: Was she in the habit of smoking, then? The Witness: Oh yes, she was very fond of her "baccy," as she called it. The Juror: And what did she smoke, then? The Witness: Oh, anything really that she could get hold of. If she had plenty of money she would indulge in her favourite tobacco, shag, but if she was short she would smoke anything she could get hold of. The Juror: But did she smoke a pipe or cigarettes? The Witness: Always a pipe. She used to use the ordinary clays and throw them away when she had thoroughly coloured them. (Laughter.) The Juror: Did you give her the pipes for her own use? The Witness: No, I didn't give them to her at all. I believe they gave them to her at the workhouse. The Juror: She must have been quite a veteran to take on shag in a clay pipe.

TRADE NEWS AND NOTES—*continued.*

RECENTLY, in a Berlin café, twenty-seven smokers foregathered to indulge in a nicotine competition. The winner was to be the man who smoked the greatest number of cigars within two hours, without eating or drinking anything. A sturdy Silesian imperturbably finished eleven cigars without turning a hair. A burly Bavarian came in a poor second with seven cigars to his credit, and a Prussian followed him closely with six cigars as a good third. Upon the news of this reaching the sleepy old Flemish city of Ghent, it was arranged that a competition should take place on exactly the contrary lines—that the winner should be he who could smoke one pipe for the greatest length of time without relighting it once. Of course, a worthy Flamant burgher was the winner.

ONE of the newer recruits to the steadily-increasing list of patent pipes is manufactured by a St. Louis firm, who modestly claim that it will "mark a new era in the consumption of tobacco." It is called the "twin tobacco smoking pipe," and consists of two bowls in one piece of wood, or other material, placed in such a way that one must always be inverted when the other is right side up. The stem, which is straight, can be inserted in either bowl at will, and it is expected that when in use the heat from one bowl will effectually dry out the other, so that by frequent changes the accumulation of dampness in the bottom of the bowl will be prevented, and the pipe kept clean and sweet and in perfect condition for a cool smoke all the time.

Obituary.

MR. JOHN HENDERSON, late tobacco manufacturer, Perth, on the 18th ult. Mr. Henderson, who was over 60 years of age, was a native of Perthshire, and served his apprenticeship as a tobacco spinner with Mr. John Bettie. Lately he was a traveller for Mr. S. Paterson, of Perth. Of a cheery and genial disposition, he was well known and highly respected. He leaves a widow and grown up family.

MRS. ELIZABETH JANE CROSS, tobacconist, Cheap-side, Derby, aged 60. Mrs. Cross succumbed suddenly on the 30th ult., and at a coroner's inquest evidence was given that the deceased death was due to syncope, the jury returning a verdict accordingly.

MR. WILLIAM HARDY, tobacconist, of 126, New Bridge Street, Newcastle-on-Tyne, on the 22nd ult., aged 48. Mr. Hardy was at one time Secretary of the North of England Tobacconists' Association, and was held in high esteem by his fellow tradesmen.

AN inquest was held at Tottenhill, Norfolk, on the 23rd ult., touching the death of ELLEN LOUISA, wife of Emmerson Langford, ironmonger and tobacconist, of Lynn, whose body was found in a pit there on the previous Thursday. Deceased, it was stated, had an attack of typhoid fever about four years ago, and this left her in a very weak state. At times she was very excitable. Deceased left home on Thursday with the intention of visiting her relatives at Runcton. When near Oakwood she was met by a shepherd named Boen, and Mrs. Langford asked him where there was some water. Boen directed her to a pump in a wood, but told her the water was not good to drink. Deceased thereupon said she wanted some to drown herself in, and when asked what she wanted to drown herself for, the woman said she did not know. She afterwards told the shepherd that "she and the master had had a row," but Boen could not understand the name she gave. She was advised to go back to Lynn, but she refused. The body was subsequently found in a pit in three or four feet of water. When taken out of the water it was found to be only partly dressed. A verdict

of "Suicide during temporary insanity" was returned. Deceased's father was found drowned, and a sister was killed on the line some years ago. Much sympathy is felt for Mr. Langford.

THE will of MR. LOUIS KUTTNER, of 75, Harcourt Terrace, South Kensington, and of the firm of Messrs. Brandt and Kuttner, cigar merchants, Fleet Street, was proved on February 28th by Mr. Edwin John Fletcher, of St. Andrew's Chambers, St. Mary Axe, and Mr. James Kuttner, of Fleet Street, the son, two of the executors, the value of the estate being £17,937 8s. 6d. The testator bequeaths £50 to his son Maximilian; £50 to Mr. Edwin John Fletcher; and £100 to his housekeeper, Anne Davies. The residue of his property he leaves as to one-third each to his sons, Maximilian Zuelchawr Kuttner and James Kuttner; and one-third upon trust for his daughter Mima.

Law and Police.

LAW INTELLIGENCE.

LAMBERT & BUTLER v. HAWKINS.—In the Nisi Prius Court at the Glamorgan Assizes, on March 22, before Mr. Justice Channell, the first case to come on was that of LAMBERT & BUTLER v. the CARDIFF TOBACCONISTS' SUPPLY. Mr. Abel Thomas, Q.C., M.P., and Mr. Arthur Lewis (instructed by Mr. Henry White) appeared for plaintiffs; Mr. B. Francis-Williams, Q.C., and Mr. S. T. Evans (instructed by Messrs. George David & Evans) defended. The defendant company is really Mr. Samuel Hawkins, who carries on business in Castle Street and Caroline Street, Cardiff. The plaintiffs asked for an injunction and damages, and alleged that defendant had taken one ounce packets of tobacco when sent from the wholesale stores, had opened the packets, taken out a small quantity, re-sealed the packets, and then sold them as ounce packets. Frederick Cornish (re-called) deposed that in July he went to the Caroline Street shop, and purchased an ounce of Lambert & Butler's "May Blossom," and then he went to the Castle Street shop, and bought half-a-quarter of Franklyn's shag. He took the packets to Mr. White's office, when they were stamped in his presence. Witness, in answer to Mr. B. Francis-Williams, said he was a clerk in the Corporation offices. How did you come into the case? Mr. Henry White, of the firm of Cory & White, is a member of the Corporation. Subsequently witness said the packets he got from different shops he put in different pockets to keep them distinct, whereupon Mr. B. Francis-Williams said he must have been padded with tobacco. John Stanley Glasspole Telfer said he purchased an ounce of "May Blossom" from the Caroline Street shop, and took it to Mr. White, who recorded the transaction. By Mr. Francis-Williams: I do not know why I was sent to purchase the tobacco. Taking a general view—I won't say a "bird's-eye" view, because it is "May Blossom"—did you see anything wrong? (Laughter.)—No. Witness, after a close examination of the packet, declared that it was in practically the same state as when he bought it. Thomas Tozer (from the offices of Messrs. Cory & White) gave evidence as to purchasing packets of tobacco of various brands, and on various dates, from the Castle Street and Caroline Street shops. By Mr. Francis-Williams: I knew why I bought it. I knew the great tobacco case was coming on. I did not look at the packet. I was told not to examine it. Mr. Francis-Williams: They were afraid you would tamper with it, perhaps. That was a great want of confidence in you. (Laughter.) Witness: I was told not to look at it, and I did my duty. Mr. Francis-Williams: Quite right. England expects every article clerk to do his duty. (Laughter.) The packet (handed up), witness said, did not look the same at both ends. It had been taken in and out of boxes, and handled a good deal; it had been taken to London two or three times, and now (added witness) it has been brought here. Mr. Francis-Williams: Yes; and some day it will be smoked, I suppose. Mrs. Blanche Lloyd, 108, St. Mary Street, gave evidence as to buying from the Castle Street shop, in July last, several half-pound boxes of "May Blossom" in packets, and the boxes she took to Mr. White, who examined them and marked them in her presence. She also bought "Bird's-eye" in the same wholesale quantities. Mr. Francis-Williams: 108, St. Mary Street Is that

TRADE NEWS AND NOTES—continued.

Councillor White's office?—Yes. I thought so. That's where you have acquired that legal flavour of phraseology. (Laughter.) Did you say you were a wholesale dealer?—No. The female assistant must have begun to know you at last.—We got very chatty at last. Ladies generally do. They must have thought they had got a good new customer?—Evidently they thought they had got a good customer. They would not think it was for yourself. One pound of tobacco would be too much for a lady in three days? (Laughter.)—Rather. What did you chat about?—The weather. (Laughter.) The weather. Oh, I see, and, I suppose, the war in the Transvaal?—No, it hadn't started then. Then it would be the Dreyfus case, I suppose. In further examination, witness expressed the opinion that there was something wrong about the ounce packet of "May Blossom" produced. One end was not like the other. Mr. Alfred Morris Bailey, accountant, gave similar evidence as to visits to both shops, and the purchases of tobacco made. Herbert Reginald White, articled to his father, Mr. Henry White, was the next witness, and he mentioned dates on which he bought tobacco, and handed to his father when he was in, or put into the safe when he was out. George Samuel Giller, accountant, produced an entry of his purchases on different dates. Mr. Arthur Powell, a clerk at the post-office, gave corroborative evidence in regard to the purchase of packets of "May Blossom." Mr. B. Francis-Williams: Now we have Government officials, as well as Corporation officials. (A laugh.) A lad named Barnsley, formerly a clerk in Messrs. Cory & White's offices, was the next witness, and after his evidence, Mr. Abel Thomas said that was the end of that part of the case. Charles St. Ledger, 31, Clifton Street, general dealer, said that last year he lived at Broadway. For some time he had known Mr. Sam Hawkins, his brother, Mr. George Hawkins, and his father, Mr. George Hawkins. About the 5th August he had a conversation with George Hawkins, junr., and in consequence, he went to see Samuel Hawkins at his shop in Castle Road. Hawkins told him that he wished to dispose of some tobacco for cash, as he wanted to help his brother George. Witness replied that he was prepared to buy some at a price, and finally he agreed to buy some portion of the tobacco at 25 per cent. off manufacturers' list prices, or 20 per cent. off the actual cost price. The tobacco he disposed of, but the purchaser refused to pay upon the ground that the weight was light. By Mr. Francis-Williams: I did not know that a writ had been issued or that this bother was then on. Nothing was put in my way to prevent examination of the tobacco. When Ingleton refused to pay I did not go and ask Hawkins for an explanation. I had negotiations with Mr. Hawkins afterwards. I asked him for particulars of the fixtures in the Custom House Street shop. I know nothing of the tobacco, beyond what Mr. Ingleton has told me. I said in my affidavit, upon the word of Ingleton, which I believed, that he (Hawkins) desired to rid himself of "the tobacco so tampered with." By Mr. Abel Thomas: The reason given in my affidavit is, in my opinion, true, and the reason given by Hawkins a bogus one. His Lordship: At what price did you sell? 12½ off the list. Frank A. Ingleton, in business in Wellington Street, Canton, said that last year he purchased from St. Ledger a quantity of tobacco—one lot about the end of July and another lot about the beginning of August—(lists produced). There was "May Blossom" in both lots. Witness commenced to sell the second lot (Samuel Hawkins's), and ceased to sell after a time, as the customers brought the tobacco back, and he had to refund them the money they had paid for it. Then he went through the whole of the tobacco, and, in his opinion, the whole of it had been tampered with. The ends of the packets had evidently been opened, and some of the tobacco taken out and put back differently from how it was originally. He opened some of the packets, which were loose in some cases, instead of tight, as it should have been. By the Judge: A casual observer would not see anything. Many of the ends were different; one could see a fresh ridge in some of the packets, and in others the original ridges had been preserved. Witness, in answer to Mr. Arthur Lewis, said that after the discovery he had made, he did not sell any more of the tobacco, but handed it over to Mr. White. In examination by Mr. B. Francis-Williams, witness said there were two lots of tobacco—one from defendant, which was put into the stable, and another lot from somebody else. He had complaints before he broke into Samuel Hawkins's tobacco. He was not prepared to suspect that tobacco. He was not aware that Samuel Hawkins was president of the Cardiff Tobacconists' Association. Are you not aware complaints were made of your hawking tobacco about the street? No complaints?—No. You are positive

about that?—Yes. Did not the Cardiff Tobacconists' Association write to you?—No, sir. Bowles, the secretary, wrote to you?—No; I deny it. You have never heard of it up to this moment?—Never. Did not you see George Hawkins—thinking he was the president, and not Samuel Hawkins?—I had never spoken to either of them in my life up to the occasion of my meeting George Hawkins in Bute Street. Was there any complaint about your underselling cigarettes?—Yes, I believe there was. Witness (further pressed) admitted that an officer of Inland Revenue called upon him one day and told him not to allow his traveller to hawk tobacco, and he (witness) said he had not done so, and that he did not know anything at all about it. Do you know that the complaint was made by Sam Hawkins?—No. Will you swear that?—I never heard his name in connection with it. Witness admitted, however, that one of the travellers of a tobacco firm spoke to him one day about underselling, and that was the only complaint he had ever had. The whole of Samuel Hawkins's tobacco appeared to have been tampered with. Picking a packet out of a box, "not marked, but condemned," Mr. B. Francis-Williams handed it up to the witness, and asked, "There, what is the matter with that to a suspicious eye?" Witness (after a critical examination) said, "There is some gone from this end." Mr. B. Francis-Williams: You have been pinching it yourself, you know. (Laughter.) Then another packet was handed up, and witness expressed the opinion that that one also had been opened at the end. The parcel was handed up to his Lordship, who said one thing was suspicious, and how it got there he did not know. One indentation was deeper than that at the other end. Mr. Abel Thomas held up a sample of "May Blossom" as sold in other shops. The Judge (to witness): The jury want to know if you weighed any of the packets. Did you?—No. Mr. Henry White, plaintiffs' solicitor, was then called, and gave evidence as to the circumstances under which the tests were carried out in London and in Cardiff. Mary Elizabeth Bell, merchant tailors' cashier, of 76, Shoreditch, London, stated that in February, 1898, she first went to assist defendant in the Caroline Street shop, and thence she was removed to the shop 19, Castle Street, where she was "supposed" to be manageress. Witness went on to say that tobacco was put away in the cellar, where there was no fire, but a gas range or "ring." She had seen tobacco in the cellar put on boards, as if to dry, and the boxes were in a heap in the corner. She had seen packets opened by Sam Hawkins, and James Williams, an assistant. Hawkins used to pick tobacco out of the packets with a pair of tweezers, or some such instrument, and Mrs. Hawkins would take it out with her fingers. The tobacco was put loose on a piece of paper on the floor. Afterwards the packets were folded up again, and returned to the boxes. Witness had been in the cellar as often as half a dozen times a day. She had seen on the gas a kettle, which was used to steam packets that could not otherwise be opened. Certain packets, she explained, had gum labels, of which "Butterfly" was one. Mr. Francis-Williams objected that they were not dealing with that tobacco. His Lordship ruled that the evidence was admissible as showing whether this was part of a system or not. Was it intentional was the real point in dispute. Witness (proceeding—still in answer to Mr. Abel Thomas): Other sorts of tobacco are un-gummed. I have seen the gumming process going on in the cellar. Steam was applied to the back of the packets, and they were then opened, and gum was used with a small brush when the packets were re-fastened. The tobacco taken from the packets was put on a piece of paper, and then it was transferred into tins, and finally she sold it loose in the shop. As what?—Some as "Richmond Returns," and some as "Curly Cut." Is that light or dark?—Something like "Bird's Eye." How much "Curly Cut" and "Richmond Returns" would be sold in a week or month?—A good bit. I could hardly tell you how much. How is Franklyn, Davey & Co.'s superfine shag made up?—In ounces, half-ounces, and half-quarters. Have you seen any of those pound packets opened?—Yes. Mr. Francis-Williams: I have not come here to meet Franklyn's tobacco. His Lordship: It is only if it goes to prove systematic panning. By Mr. Abel Thomas: I remember the "fuss" about the 1st of August. The Caroline Street tobacco was removed at once to the Castle Street shop, and the shop in Caroline Street was supplied from wholesale houses. The Castle Street tobacco was taken to a loft above, and then she believed it was taken to Pembroke Terrace. She had never opened packets to show to customers, and she had never seen it done or been asked to do it. Hawkins did a large wholesale business, as well as retail. Subsequently she was barmaid to Mr. and Mrs. Hawkins at the Nugget Hotel, Exeter, and she left there because they said the business did

TRADE NEWS AND NOTES—continued.

not warrant them in keeping her. Questioned next about a visit she made to Messrs. Friend, Beale, & Tarbett, solicitors' office in Exeter, and an affidavit she made there, she said she always signed herself as "Mary Elizabeth Bell." When she swore the affidavit its contents were not read to her. To Mr. Francis-Williams she admitted that she thought what she saw in connection with the alleged tampering with the packets and the sale of the loose tobacco was a dishonest transaction, but she did not remonstrate. She was there to sell tobacco, and not to speak to them. She did not know much about it before this came on, although she used to wonder why the packets were opened, but did not know for what purpose. Besides, Mr. Hawkins was not supposed to be in the business, which was managed by a company. And a company is an incorporeal thing you could not answer. Is that it?—I was there to serve and not to remonstrate. Do you swear you saw it happen? Witness (emphatically): I do. She remembered making the affidavit at the office of Messrs. Friend, Beale, & Tarbett, but did not know what the affidavit was about. She did not say in it, in the presence of Mr. Tarbett, that such a thing as tampering with the tobacco had never been done to her knowledge. Mr. Francis-Williams: And could not have been done without the knowledge of James Williams or yourself?—I never said it. "The packets are opened in some cases to show customers, but for no other reasons." Did you say that?—I swear it, no. Witness (continuing) repeated that she did not know what was in the affidavit she signed. She thought she was signing a paper in connection with the transfer of the licence of the Nugget Hotel. Had you any idea of what was in the document? No idea whatever. I signed it to oblige Mrs. Hawkins in connection with the Nugget Hotel. Did Mr. Tarbett read it to you in the morning at eleven o'clock in the presence of James Williams, and say it would have to be copied out, and you must come in the afternoon and sign it?—No. How do you usually sign affidavits? Mary Elizabeth Bell. This is "M. E. B."? I was told my initials would be sufficient. Witness admitted saying to Mr. Tarbett, in leaving, and in a chaffing fashion, "Good morning; I hope it is not a hanging matter." (Laughter.) It was a casual remark, after Mr. Tarbett had wished her "Good morning." Mr. Francis-Williams: Is that your idea "Good morning, Miss Mary Elizabeth Bell," and you say, "Good morning; I hope you won't be hanged"? (Laughter.)—It has nothing to do with the case. Why did you think it was likely to come to a hanging matter? You think nothing of hanging and nothing of an affidavit? Certainly not; you are not going to "have" me. She and Williams did not discuss what they were going to talk about on their way to the solicitors' office. It was about Exeter and the place generally, and nothing was said about the transfer or the writ. She knew then that Hawkins had been served with the writ, and had given up his business and left because the tobacconist would not supply him any longer. She did not say to Williams that she had never seen anything of the kind done, referring to the alleged tampering with the packets of tobacco. She left the service of Mr. and Mrs. Hawkins before she made the affidavit against them. She had never said to Hawkins, in the presence of Philpots, a commercial traveller, "Certainly not; they might as well have said I did it." Mrs. Hawkins never complained that witness was lazy. In fact, she was always up first. She never complained that witness had got Williams to bring beer to her bedroom. She had never asked him to bring her beer, or any drink, to her bedroom. She remained in Exeter, and offered to give evidence against them. After leaving it she nursed an invalid lady, who did not wish her name to be disclosed. Mr. Francis-Williams here produced and read a letter, in which witness, over the signature of A. J. C., wrote to Wills, Ltd., and offered to give evidence, though, as she put it, she could hardly be expected to throw up her situation. She did not want much reward—only her time and expenses—and she thought it was well worth that for the "bother" of appearing and being examined in a court of law. She added: "If it is not worth that it can drop." Mr. White, to whom the letter was transferred, began his courteous reply with "Sir," and then he offered to pay the train fare. Arrangements followed under which Mr. White was to proceed to Exeter to see "A. J. C."—not at her situation—"as the lady, perhaps, might not like it"—put in Mr. Francis-Williams. "A. J. C." wrote suggesting that Exeter was quiet, and that there were confectionery shops there. She might be seen at the railway station wearing a navy blue hat and dress, a brown jacket, and carrying a white handkerchief. (Laughter.) Mr. Francis-Williams: Sounds like an assignation out of a yellow novel. (Laughter.) Witness said she went to the station, but no one

met her. Mr. Francis-Williams: You walked about with the handkerchief and all that, and no one came. Did you wave the handkerchief? (Laughter.) Next day, she said, Mr. White met her. "Did Mr. White come alone?" softly cooed Mr. Francis-Williams. Witness: With his wife. Mr. Francis-Williams: A very prudent gentleman. (Roars of laughter, in which judge and jury joined.) At the commencement of the second day's proceedings, in regard to an application made by the foreman at the close of the hearing on Thursday night, Mr. B. Francis-Williams announced that the fees for the special jury had been arranged. His Lordship expressed satisfaction at the voluntary arrangement without any pressure. Alfred George Evans, foreman at plaintiffs' works in Drury Lane, London (re-called by Mr. Francis-Williams) was further examined, and gave a good deal of information about the mysteries of tobacco manufacture. He had never heard of "spreading out tobacco" to get rid of an unpleasant taste. There was certain evaporation in tobacco, dependent upon the conditions under which it was kept. The higher the price the less the water. Mr. Francis-Williams: Like milk. (Laughter.) Subsequently, Mr. Francis-Williams said he was talking about cigars and not tobacco. Mr. Abel Thomas: Does my learned friend say that cigars are not tobacco? (Laughter.) Mr. B. Francis-Williams: I do emphatically suggest that some cigars are not tobacco. (Laughter.) Witness did not smoke tobacco, but cigars. Mr. B. Francis-Williams: Take a person—not like yourself—who is not rich enough to buy cigars. Witness: I don't pay for my cigars. Mr. B. Francis-Williams: I wish I could get some on the same terms. (Laughter.) I should not have to go to Lambert & Butler's then. Packets of "May Blossom" were handed up—those sent up to London by Mr. White and others direct from the manufactory—and witness, having in front of him a pair of delicately-balanced scales, weighed the packets and pointed to the deficiency in the packets sent up from Cardiff. Thomas Castor Major, chief weights and measures inspector of the Cardiff Corporation, was called upon to assist the witness as an expert. Taking the witness's place, Mr. Major interrogated, How near do you want it? Mr. Francis-Williams: As near as you can give it. The Inspector: I can weigh to the 28,000th part of a pound. Mr. Francis-Williams: The 27,000th part will satisfy us. (Laughter.) Mr. Major declared the deficiency to be 32 grains. Are you the gentleman who is always in trouble with the grocers? No, sir; the grocers are the people who are always in trouble with me. (Laughter.) Mr. Walter Butler (Surbiton), one of the directors of the plaintiff company, said it was a fact that Hawkins, and his father before him, had been customers of the firm for many years. Witness described the signs of tampering, which, he said, were visible on the packets forwarded by Mr. White, and gave evidence as to the abstraction of tobacco from the packets. He had never seen a packet opened to show a customer. William Alfred Schreiber, one of the managers of the plaintiff firm, was present on the occasion of the examinations in London, and he came to the same conclusion as the last witness as to the evidence of tampering. One end of the packets presented a clean, smooth appearance, and at the other end the paper was creased. By Mr. Abel Thomas: The deficiency could not have been caused by evaporation. Replying to Mr. Arthur Lewis, witness said that even at this lapse of time the tobacco would not have deteriorated to the extent shown by the tests. "No," witness answered Mr. Francis-Williams. "He had never known packets opened to show to customers, and in the case of tinned tobacco, if it had gone mouldy, a man could, of course, do as he liked with his own, and was at liberty to open tins." Frederick James Lindsay, foreman of the packing department of Messrs. S. Hignett & Co., tobacconists, was called to speak in reference to sixteen ounce packets of "Golden Butterfly," which he had marked with a red spot on the wing of the butterfly. The packets thus marked were weighed under witness's supervision, and forwarded to Mr. Samuel Hawkins's Castle Street shop. He examined the sixteen packets after they had been returned, and found that they had been ungummed and unfastened, and that the surface all round the ends was quite soft. The packets had been steamed and gummed over clumsily, and there were dirty marks on them as of stains of tobacco through the labels. Then Mr. Abel Thomas produced a bundle of similar "Golden Butterfly" direct from the manufactory, and these were weighed as against the packets alleged to have been tampered with. Again was Mr. Major called upon by Mr. Francis-Williams as the "corporation gentleman" to assist in the elaborate weighing tests, the series of experiments being followed with intense interest. The variations were but slight.

TRADE NEWS AND NOTES—continued.

In the first test there was a deficiency of 36 grains, and a pinch of tobacco was put on the scale to show the extent of the deficiency in bulk. The tobacco (minus the paper wrapper) was 25 grains short, and witness told Mr. Abel Thomas that this could not have been caused by evaporation. One of the firm's tobacco, similarly weighed, was 14 grains less than it should have been. On a further comparison, one of the firm's alleged ounces was 25 grains short, and an ounce alleged to have been tampered with was only 15 grains deficient. After further experiments, in which one of Hignett's packets without the wrapper was found to be 17 grains short of an ounce, William M. Davies, manager of Wills's packing department, was called, and described transmitting to Mr. Hawkins packets of specially-marked gold-flake, "Westward Ho!" and "Bird's Eye," which, he alleged, were afterwards found to have been tampered with—opened at the ends and a portion of the contents taken out. This witness did not rely so much upon the weighing of tobacco as a test. In his view, the general appearance was the chief thing. These packets should not be opened by shopkeepers to show customers or for any other reason. The packets should reach the consumer decently just as they left the establishment.

Mr. Francis-Williams: Then you rely, not upon the quality of the tobacco, but upon the beauty of the illustration. "Suppose," said Mr. Francis-Williams, picking up a pictorial packet, "I were to cover up this picture of Sir Walter Raleigh talking with the American gentleman and smoking one of the cigars he discovered in America—suppose I were to cover it over, say, with a Boer, would that be decent or indecent?"—It would be a very unfair thing in the trade. You object to the Boers, perhaps. I am glad to hear you are not a pro-Boer. (Laughter.) Such a thing you would restrain by injunction?—It would be a question for a lawyer, sir. Witness persisted that there would be reason for complaint if no tobacco was taken out, assuming that packets had been in any way tampered with. Mr. Hawkins came to see him in London, and in an interview he said he did not know that he had done wrong. He pressed very hard for information as to what was against him, but witness did not see fit to divulge the information at that time. Arthur Hurcum, tobacconist, Queen Street, was next called, and deposed that packets of tobacco could not have deteriorated to the extent described in the course of transit to Cardiff. Packets of cigarettes were never opened to show customers in his shop, and he had never seen it done anywhere else. Witness explained that, assuming a packet of tobacco was not up to the mark, the purchaser would return it, and purchasers, he observed, were well capable of protecting their own interests. Mr. Francis-Williams: Caveat emptor, aye? I do not understand foreign languages, sir. Perhaps the customers would never find it out?—Then so much the better for the retailer and the manufacturer. (Laughter.) Mr. Francis-Williams: Caveat emptor again?—They could empty it where they liked. (Laughter.) Francis Sidney Phillpotts, traveller to Messrs. Franklyn, Davey & Co., also had never seen a retailer opening a packet for a customer's inspection. If any quantity was inferior the retailer returned it, and was given full credit. They had a free hand. Mr. B. Francis-Williams: The same as a free house?—Much freer. Witness had no recollection of the alleged conversation in which Miss Bell, when asked if she had seen any tampering, said—"No, I have not. You might as well accuse me." This completed the plaintiffs' case. Mr. B. Francis-Williams, in his address to the jury, said that if defendant had done what was charged against him he had not only done a mean and dirty thing, but had committed a crime and a series of crimes. The allegation was that he risked all his business to secure what it was not worth while for any man in his position to get. Commenting upon the infinitesimal differences in the weights of the tobacco, as demonstrated in court, learned counsel laid stress upon the fact that in two cases the untampered specimens were more deficient in weight than packets that were said to have been tampered with. Plaintiffs would not like him to suggest that they put too much lead or moisture in their tobacco, though he had as much ground as plaintiffs themselves had to make that suggestion upon the tests they had seen that day in court. The real fact was that evaporation took place in tobacco, and varied according to circumstances. He argued further, in spite of what had been said, that defendant had a perfect right to open the packets, after buying them, so long as he did not sell under weight. He asked the jury to disbelieve the evidence of Miss Bell, and explained that all Mr. Hawkins did in the cellar (his idea not being that of Mr. Hurcum) was that when tobacco had gone bad or dry he used to sell it as inferior mixture of his own, known as "Hawkins's Mixture." Plaintiffs had acted in a way which,

he thought, would not commend itself to their approval. It would have been fairer if they had said to their old customer that he had done that of which they did not approve, and then he would have altered it, and plaintiffs would have got as much as they could under an injunction, if one was granted. This would be an advertisement for plaintiffs which would be blazoned forth all over the country, whereas to Hawkins it was a matter of vital importance. Mr. Henry Tarbett (of the firm of Friend, Beale, & Tarbett), solicitor, Exeter, said it was half-past ten in the morning when Miss Bell called upon him with James Williams, and both were shown into his room. The draft of Miss Bell's affidavit was read to her. The parties went away, and arranged to call in the afternoon, which they did; and then Miss Bell was sworn before Mr. Beale. By Mr. Abel Thomas: We have done business for Mrs. Hawkins. I applied to the justices for her in the usual way for the transfer of the licence of the Nugget. Samuel Hawkins (defendant), living at Pembroke Terrace, Cardiff, denied having extracted tobacco from plaintiffs' or other manufacturers' packets for the purpose of selling it afterwards. He supplied customers with his own mixture. He had opened Lambert & Butler's packets to examine the condition of the tobacco and to ascertain how the stock was, and occasionally he had opened packets to show customers. The kettle was used to steam mouldy tobacco unless he had a large quantity, and then it was returned to the manufacturer. It was not worth the trouble to make complaints to the firm about small quantities. Answering questions as to the loss by evaporation, witness said there was such loss, and he also said it was a fact that he was not permitted to take part in the tests and examinations. Mr. S. T. Evans: Have you been guilty of any act of fraud alleged in this case? There is no truth in it whatever. Nor any one else connected with the business so far as you are aware?—Not so far as I am aware. By Mr. Abel Thomas: I swear I never opened any of the gummied packets, and that no one in my employ has done so. I should not say that the three packets (produced and handed up) have been opened. I have received tobacco in a much worse condition. Mr. Abel Thomas handed up a whole pile of "May Blossom," all of which witness said were all right except two or three which were somewhat loose at the end and seemed to have been opened. One of them could not have come from his shop in the condition in which it was. Four packets he picked out as having been opened. The other twenty-four had not been interfered with at all. The two ends were not exactly alike. The packets were all passed on to the jury for inspection, and they in turn requested that the packets should be weighed. Mr. Major was called upon again with his weighing apparatus, and taking off wrappers weighed the tobacco in ounces, with the following results:— $\frac{1}{2}$ grain short of an ounce, 36 grains short, 6 in excess, 44 deficient, and 39 deficient, the packet in the last case being one that was experimented upon in London. Mr. May, from the jury-box, produced an ounce packet which he purchased on the way to the court and wished to have it weighed. His Lordship: I hope you have not been sitting on it. (A laugh). The packet, on being tested, was found to be 2 grains deficient. Then Mr. David produced two packets of the same kind of tobacco bought that day from the shop of the witness Hurcum. These were 21 and 11 grains deficient. At the beginning of the third day's proceedings, Mr. Sam. Hawkins was re-called and examined by Mr. Abel Thomas. The book in reference to small cash sales was produced, and upon it learned counsel made the comment that there appeared to have been extensive transactions from August 1, to the end of that month and into September. Witness explained that a large amount was for cash collected for goods supplied prior to that time. After Lambert & Butler ceased to supply, that firm's tobacco was spared to him at the same price by local firms. Why did you sell at a loss of 20 per cent. on August 10?—At that time a person was negotiating for the purchase of the business, without the stock. Mr. Timothy, Queen Street, negotiated through Mr. C. H. Dovey, accountant. You got rid of the business, as described by Mr. St. Ledger, because Mr. Timothy wanted the business without the stock?—Yes. Have you any single scrap of paper to show what you bought after August 10?—No. Witness went on to say that, after disposing of the business, he went with his wife to live with his (witness's) father at Pembroke Terrace, but only for a few days. His wife then took the Nugget Hotel at Exeter, with Miss Bell as barmaid and James Williams as barman. At that time you had not a bad opinion of Miss Bell?—No. How long did you stay at the Half Moon?—Three or four days. Did Miss Bell and James Williams stay there?—No. Where?—At the Nugget Hotel. Did you pay for them?—

TRADE NEWS AND NOTES—continued.

I paid for the food—Mrs. Hawkins did. What else did you expect to pay?—I did not pay for the lodging. The hotel belongs to Mrs. Hawkins. Your former manager and porter and coachman did the ordinary work of a barman and cleaned the boots, and Miss Bell was in the bar?—Yes. Witness stated that through the stoppage of the supplies by the firms with which he had dealt the business went down from about £190 to £40 a week. Sometimes he opened packets to show customers, including brands that had been some time on the market. He had known "May Blossom" on one occasion to go mouldy in transit from London. Do you suggest that "May Blossom," after it has been three weeks in your shop, will deteriorate and get mouldy?—Yes, sir; it will. Packets, witness said, were generally opened in the cellar, because the stock was stored there. None of the gummed packets, however, were opened and re-closed. The books did not show when he returned tobacco to Lambert & Butler, if he had ever done so. He sold his Hawkins's Mixture at 3½d. and 4d. an ounce. Mr. Abel Thomas (reading from witness's affidavit): She (Miss Bell) was discharged by my said wife, on my advice, in consequence of her drunken habits. Did you hear any question asked in the cross-examination of Miss Bell as to her being guilty of drunken habits?—No, sir; I don't remember. She was not of drunken habits?—On one occasion her appearance indicated that she had taken quite sufficient. It was in consequence of her drunken habits and inattention to business that she was dismissed?—Yes. Witness left the Nugget some time in February. James Williams was not now in his employ. If any of the tobacco was tampered with wholesale you would have known of it in Castle Street?—Undoubtedly. The only persons who could have tampered with it are yourself and wife, James Williams, and Miss Bell?—Yes; that is all. If practically all the "May Blossom" has been opened can you account for it?—Not very well for the lot. What account can you give me if it is true—what explanation?—I can hardly follow you. You do not know how that would be possible unless they had been opened for an improper purpose?—No. You assent to that?—Yes. Can you account (if it be true) that any of the gummed packets should have been opened and re-closed?—I cannot account at all. If it be true you cannot account for it except from an improper motive?—That is it, sir. His Lordship: Would you open gummed tobacco for the same purpose as the other?—Yes, sir; by cutting the side. Witness did not remember any occasion on which they had all been there opening. He had helped to examine. Have you by any accident taken out any in any single instance?—Not to my knowledge. An ounce packet was handed up to witness, who said the contents were "mouldy." He then dealt with it as he would in the cellar. He "pulled it abroad," and then said he would place it in the steamer, half a pound at a time. Another ounce packet witness opened, smelt the contents, signified that they were all right, and then deftly re-placed them in the wrapper, just as he would do in the cellar. On receiving back the packet, Mr. Abel Thomas asked: Was this opened before? (Laughter.) The judge handled the packet smilingly for some moments, and passed it on to the inquisitive jury. Witness did not employ anyone at the Nugget Hotel after Miss Bell went, because the business was soon afterwards offered for sale, and not because it did not pay. His wife's health was the reason. He had no money. He was practically ruined. It was not his money that purchased the hotel. Re-examined by Mr. B. Francis-Williams: He went through the stock, and examined the packets once a week. It was absolutely necessary to do that to see if it was in proper condition. Mrs. Hawkins, wife of the defendant, said the packets of tobacco were opened to ascertain their condition. She had known packets opened to show customers the contents. It was certainly not true that the Nugget Hotel was taken with her husband's money, for he had no money. Mr. B. Francis-Williams: Is there any truth in the statement that Miss Bell was got to sign the affidavit by its being represented to her that it had reference to the transfer of the Nugget license?—No, sir; certainly not. She knew what she was to go to the lawyer's office about, and went twice in one day with James Williams. Why did Miss Bell leave you?—For drunken and lazy habits. Did you ever see her in a condition in which she ought not to have been?—Yes, sir. Did you remonstrate with her?—When I dismissed her I told her of it. Is it true that Mr. Hawkins told her he could not afford to keep her?—No, sir. By Mr. Abel Thomas: Had seen Miss Bell under the influence of drink once or twice. She would say it was twice. Once was about ten days before she gave her notice, and the other about a week before. Miss Bell was lazy, too, and could not be got up in proper time in the

morning. Witness consulted her husband before dismissing Miss Bell. Were those the only reasons for dismissing her?—Yes, sir. You heard it alleged that James Williams took her to her bedroom?—I should say that was one of her drunken habits. No, no; you say she was under the influence of drink in the bar?—Williams said she asked him to take the beer to her bedroom, and I should say that was one of her drunken habits. James Williams, whose name had so frequently cropped up in the case, was the next witness for the defence. He gave evidence as to what happened at Exeter and at the solicitor's office, and suggested that Miss Bell on one or two occasions showed signs of having taken too much, though he did not go so far as to say that he had ever seen her actually drunk. Mr. Abel Thomas: Had she a light head?—No, sir; dark hair. (Laughter.) Mr. Abel Thomas: In the year you did not find more than five mouldy "May Blossoms." How many would you open—roughly—1,000?—I could not say. It would not amount to 1,000. One hundred?—I cannot say. It would not amount to 100. He had never seen any tobacco drop by accident, and certainly none had ever been taken out on purpose. Mr. Francis-Williams: Defendant has not bribed you to give false evidence? Witness (emphatically): Certainly not; nothing beyond my wages. Ethel Gibbs, now employed by Mr. Ovenden, Castle Street, the successor in the business to Mr. Hawkins, said she was employed by the latter in May last, and left in October. She had never seen packets opened and bits of tobacco stolen from them, and had never seen what was alleged to have taken place in the cellar. All she had seen was the steaming of loose tobacco. The ½-lb. tin of tobacco (produced, bearing the label "Lambert & Butler") she sold on Friday morning to Mr. D. W. Evans, solicitor. By Mr. Francis-Williams: This tin of tobacco, technically known as "Bird's Eye," was described as "mouldy." Witness said she did not know it was bad when she sold it. The tin was delivered by Lambert & Butler on or about November 28th. Mr. Abel Thomas said Lambert & Butler had not used any of those tins since the 29th of March last year, but only enamelled tins, one of which was also on evidence. Witness explained that only "May Blossom" was put into the enamelled tins. The "Bird's Eye" was delivered in the other kind of tin. By Mr. Abel Thomas: I have never seen Mr. or Mrs. Hawkins or anyone else open packets to show customers or to see if tobacco had been affected in transit. She had never opened packets to show customers since she had been in Mr. Ovenden's employ. James Davies, commercial traveller, was employed by Samuel Hawkins in December, 1898, and was there till June, 1899. He used to order goods and also pay money into the bank—and, in fact, he controlled the finances. Witness had never tampered with tobacco, nor had he seen anyone else do it, and he scarcely thought the alleged systematic pilfering could have gone on without his knowledge. As well as financial work, he had also performed clerical duties. Mr. Francis-Williams: You do not mean that you confined yourself to supplying tobacco to the clergy, but that you did clerk's work? (Laughter.) Witness was (he said) a novice in the tobacco trade. He had often opened packets in his time to show customers. He would say to them, as he extracted a pinch of tobacco, "Here, put that in your pipe and smoke it." A mixture was sold known as "Hawkins's Mixture." When, as a novice, he had his suspicions, "James" would damp it to "take away the mouldiness." Mr. Francis-Williams: Do you remember the steamer? I remember something like a bronchitis kettle. Witness had examined the stock many times. He simply smelt the stock—anyone could smell "mouldiness"—and then he would say: "There you are, James," and James would mix it. Mr. Francis-Williams: Do you know if he heated it for bronchitis? (Laughter.)—That would depend on how he coughed. Witness, when he had ordered too much, and was over-stocked, and wanted to get rid of it, would "leave it to James." He opened packets daily to show customers, and, being a novice, he used to open them for his own satisfaction promiscuously. (Laughter.) Mr. Abel Thomas: Three or four times a day? Oh, draw it mild. (Laughter.)—Perhaps three or four times one day and none to-morrow. Roughly speaking, I have gone over all the tobacco in the shop. Cellar work is not my business—(a laugh)—though occasionally I examined the stock in the cellar. How did you get rid of the stock?—By mixing. I would open a tin and tell James to have a look, because he is a better judge. The Judge: And what then? He would mix it into "Hawkins's Mixture." Why should you have to mix? I told James I had complaints of the tobacco going back. The Judge: You over-stocked, and in consequence of having it a long time in stock you found you had complaints, and then you looked over the stock

TRADE NEWS AND NOTES—continued.

to see how much was bad. You had it mixed up into a mixture?—Yes. The Judge: Why did you not say so? Witness: The question was not put to me pointedly by counsel. (Laughter.) Answering another question, witness said: I had nothing to do with cellar work, only occasionally Mr. Abel Thomas: Had you any communication from Mr. Henry White?—It was a case of drawing the badger. (Laughter.) Were you the badger? I think I came out first. Mr. B. Francis-Williams: I have known solicitors to draw affidavits. I have never known them to draw badgers. (Laughter.) Witness: He badgered me. He tried to. Did you make a statement of what you knew?—I knew nothing. (Laughter.) What then?—He sent my expenses, £3 10s., by cheque, to come and see him, which was little enough. (A laugh.) I came down, of course, and it was a case of "diamond cut diamond." We chatted, and I tried to get some more out of him. (Laughter.) More money?—Certainly. We talked about one thing and another, and then I said I did not know anything at all. (Laughter.) Nothing about what?—About anything. (Laughter.) I had a surmise, but I pleaded ignorance. (Laughter.) Is what you have said true?—I am sworn. Did you say: "I never borrow or give, but only sell—put pen to paper and say what I am worth to you," and then did Mr. White say "Go out"?—We parted quite friendly. (Laughter.) Did you say that?—I have not the slightest recollection of it. At the top of the stairs—knowing what I suffer from—he said, "Sit down"—I had come from Coventry—and afterwards had 3s. 6d. besides. The court then adjourned for luncheon, the jury intimating that they would prefer to close the case that day. On resuming a juror again raised the question of fees, and Mr. B. Francis-Williams said both sides had agreed that the fees should be a guinea per day. Henry John Ovenden, successor in business to defendant at the Castle Street shop, produced a tin of Lambert & Butler's "Bird's Eye" purchased on Friday, and said he received it from plaintiffs in November. He opened the tin and took out the contents for the purchaser. The previous Saturday he returned to the manufacturers 23 lb. of tobacco which he had had for ten days, and which was too dry. William Morgan, clerk to defendant's solicitor, said he bought the two packets of "May Blossom" weighed on Friday at Mr. Hurcum's in Queen Street. Mr. John Munday, chemist, said he had dealt in tobacco and cigars since 1866. He had generally sold tobacco in ½-lb. packets. He had opened them on complaint, and afterwards ordered his assistant to examine each packet before sending it out. He dealt with the plaintiffs, but had given up their tin tobaccos, except one particular mixture. By Mr. Abel Thomas: Had kept "Bird's Eye" six years, and it was as good as ever. He had never known "May Blossom" go bad. That sort of tobacco would keep much better than many others. Mr. Jabez Jones, chemist, Clifton Street, said he had dealt for seven years with defendant for tobaccos. He had never had the slightest reason for complaint or suspicion that any of the packets had been tampered with. He felt certain he would have detected such a thing at once. There had been complaints occasionally. The condition would be affected by atmospheric changes. Mr. B. Francis-Williams, in a long address to the jury, thought he might say they had completely destroyed any idea that there was any truth in these allegations of fraud against defendant. The real issue was not whether the packets had been opened, and how many had been opened, but whether defendant was in the habit of pilfering the tobacco. His learned friend had tried to go round and escape from that issue, but he should think the weighing of the packets was conclusive enough. The variations in the tobacco purchased from defendant was not substantially greater than in that which the plaintiffs had preserved. The onus was on plaintiffs to prove their case in matters which did not involve honour or credit, but it was doubly so in a charge of a criminal offence which, if committed, was of a wicked and despicable character. He felt they could not come to the conclusion that defendant had abstracted tobacco from the packets when they had such evidence as he had called staring them in the face. The weakness of plaintiffs' case was indicated by the trifles that had been placed before them as evidence. In conclusion, the learned counsel said plaintiffs had ruined defendant's trade and indefinitely damaged his prospects, and he was sure the jury by their verdict would prevent them from blasting his character for life. Mr. Abel Thomas, following on the other side, said that if plaintiffs had believed the story they had been told, that a polite note from them to the defendant asking him not to do it again, would not have done justice to themselves or to the public. This was a serious issue for Mr. Samuel Hawkins, and learned counsel did not shirk the issue, which was that

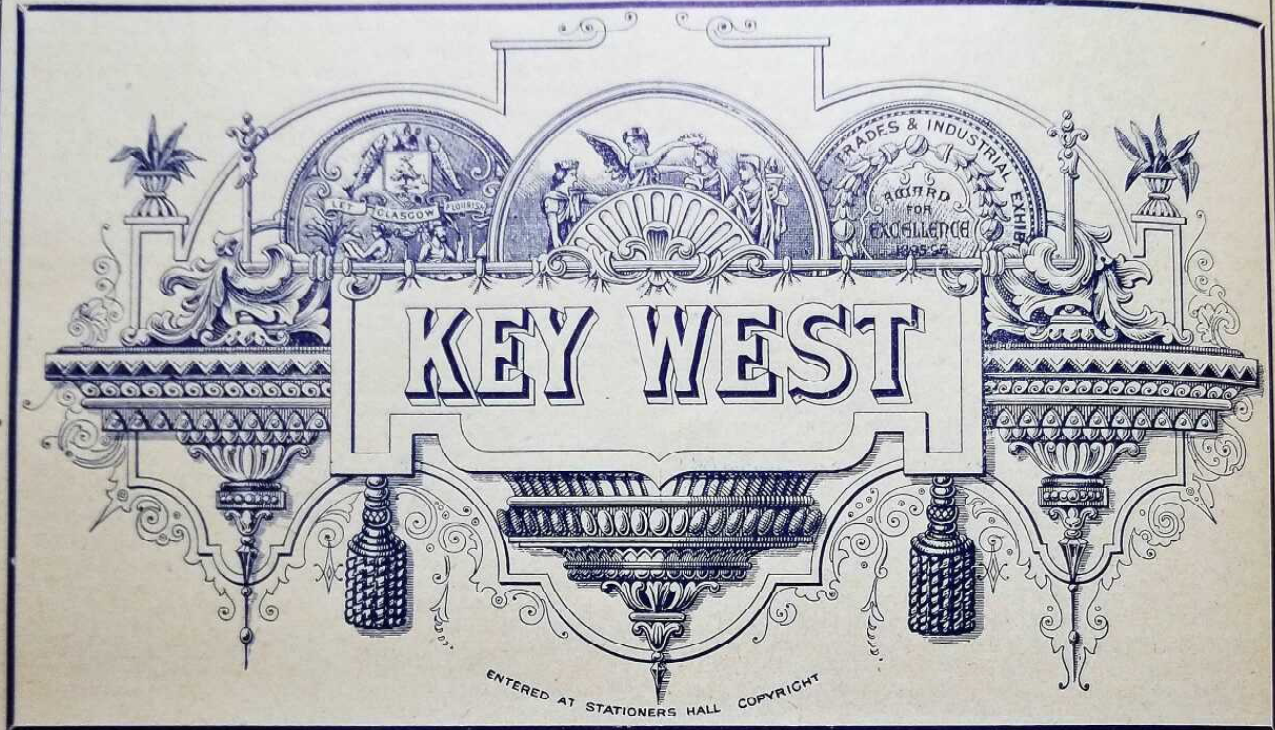
tobacco was pilfered from the packets. However painful it might be—because the offence was a very serious one, although mean and petty—he should ask them to find that the case was proved against defendant on the evidence that had been adduced. His Lordship, in summing-up, said it was evident that packet tobacco was sold on the name and reputation of the manufacturer, and not on that of the retailer, and, therefore, it was to the interest of the manufacturer to see that it was sold in the same condition as when sent out. He was prepared to hold that it was a matter of which they might come into Court and complain. It was not satisfactory to try cases upon affidavits, or to examine upon the exact words used in them, for much depended on the phraseology of the legal gentlemen who drew them up. But the substance of an affidavit was a different thing. The case had been remitted from the High Court to be tried by a jury rather than by affidavit. His Lordship then went step by step through the evidence, and put it to the jury how far they would believe the defence that packets were only opened to show the contents or examine the condition of the tobacco, not for the purpose of pilfering the tobacco, and whether they would believe the allegation of the plaintiffs that that defence was a mere excuse. Regarding the weighing of the tobacco, it was seen that the packets bought from the defendant were nearly all lighter than the sample packet, but even a sample packet when weighed was also found to be light. It was possible that in the weighing at the factory at high speed, in order to drop the tobacco into the automatic packing machine, slight errors might be made, for they had had one packet which was slightly over weight. It was also undoubted that the tobacco varied in weight by the amount of evaporation of moisture. It was a matter of much importance to both sides. A lot had been said about its being a criminal offence. If it was true, it was a criminal offence, and, possibly, also an offence under the Merchandise Marks Act. They would hesitate before they found defendant guilty. But, on the other hand, if, in their opinion, he was guilty on the evidence, they, as honest and fair-minded men, must say so. The question for the jury to decide was, were they satisfied, upon the whole of the evidence, that the defendant had sold as Lambert & Butler's packet tobacco, packets from which tobacco had been extracted? If they were satisfied they ought to find for the plaintiffs; if they were not satisfied, then they ought to find for the defendant. At 5.5 the jury retired to consider. They returned at ten minutes to six with a verdict for plaintiffs. Mr. Arthur Lewis: I ask for an injunction to go. His Lordship: Yes. You do not ask for an inquiry for damages? Mr. Arthur Lewis: No, my lord. His Lordship: I do not think you would do any good with it myself. Judgment was then formally entered.

In similar cases against the same defendant, brought by MESSRS. W. D. & H. O. WILLS and by MESSRS. TADDY & Co., arrangements were made under which defendant undertook not to tamper with plaintiffs' tobacco, and the actions were dismissed without costs.

GOLDBERG v. THE LIVERPOOL TRAMWAYS' APPEAL CASE. The appeal of the Liverpool Corporation against Vice-Chancellor Hall's decision was heard on the 3rd and 4th inst., when the appeal was allowed. The original case appeared *in extenso* in our issue of March 15.

BRAY v. BIRD. Last month Mr. G. Pitt Lewis, Q.C., Deputy Judge of the City of London Court, had the above case before him. The plaintiffs, Messrs. Bray Bros., carrying on business as cigar merchants and tobacco manufacturers at 24, Minories, E.C., sued the defendant, Mr. George Bird, a retail tobacconist, of Gray's Inn Road, for £20, value of goods supplied. From the plaintiff's evidence it would appear that in January last defendant gave an order to one of their travellers for goods to the value of £33. It was agreed that £15 should be paid on delivery, and that a short period of credit should be allowed for payment of the remaining £18. The goods were in due course delivered, but no payment was made. Plaintiffs accordingly demanded a return of the goods, on the ground that the conditions under which they were sold had not been complied with, and, after considerable delay and trouble, succeeded in getting a portion of them back. Though a fire had taken place on defendant's

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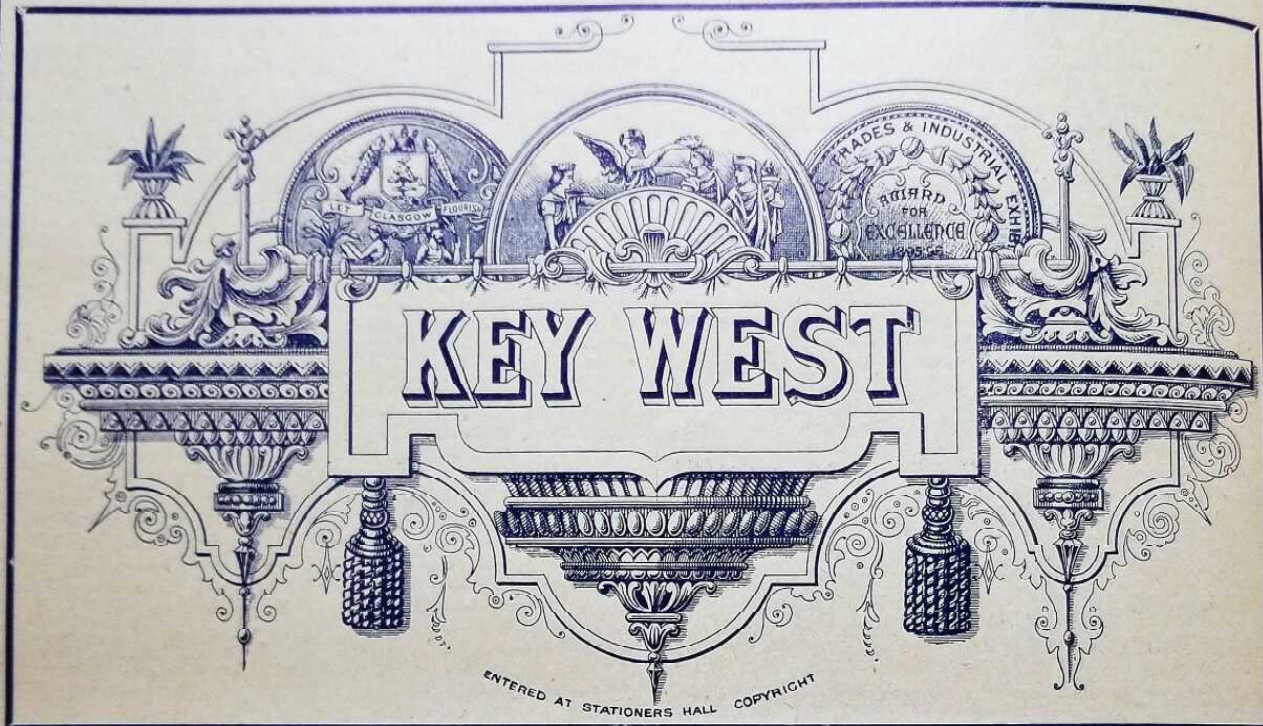
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TRADE NEWS AND NOTES—continued.

premises and the insurance company had settled, he could not pay the account. The defence was that no payment was to be made on account, but that the plaintiff's traveller had agreed to give two months' credit, a period which had not expired when the action was brought. The cross-examination of the plaintiff was most amusing, and revealed the fact that when plaintiff had called on defendant for his account, he brought a fighting man with him, whose persuasion proved so effective that defendant at once returned half the goods. Several other friends were also present at the interview, and a lively scene occurred. Defendant told the Court that he only received £100 from the insurance company, and had lost everything through the fire. In the result the learned judge non-suited plaintiff, commenting severely on his conduct in bringing a fighting man with him when he went to collect his account. The non-suit was without costs.

SUSKING v. ROTHMAN. Mr. G. Pitt Lewis, Q.C. (Deputy Judge), tried the above case at the City of London Court last month. The plaintiffs, a firm of pipe manufacturers in the City Road, sued defendant, Mr. Louis Rothman, tobacconist, of 33, Cophall Avenue, E.C., for £217 4s. 6d., for goods supplied. The action was remitted from the High Court for trial. Mr. Dobb was counsel for plaintiff and Mr. Lincoln Bird for the defendant. The plaintiff's case was that the goods ordered by defendant in May, 1899, were soon afterwards delivered, and no complaint whatever made for some time afterwards. The pipes were 7s. and 7s. 6d. a dozen, and were to be sold at 1s. each. They were silver mounted. There was a little putty in the pipe, but plaintiff contended that this was usual in pipes sold at that price. Expert evidence was also called on plaintiff's behalf to testify to the quality of the pipes. The defendant gave evidence, and also called two experts with a view to showing that the pipes were of inferior quality, and only worth about 1s. 9d. per dozen. The learned judge found for the plaintiff for £18 4s. 6d., reducing the claim to that sum on the ground that defendant had not had what he contracted for, on the other hand defendant should have at once returned the pipes when he found they were not what he ordered. The judgment, being for an amount under £20 in an action initially in the High Court, did not carry costs.

RUDOLF v. THE CURLING TANNERY, LTD. In the Lord Mayor's Court, on March 27, a claim was made by Mr. Rudolf, of 3, Mincing Lane, against the Curling Tannery, Ltd., to recover £5 odd for goods ordered by the defendants' managing director. Mr. Ehrman Cohen (instructed by Mr. Agar-Hutton) was counsel for the plaintiff, and Mr. Raymond (instructed by Mr. Greenwood) for the defendants. In opening the plaintiff's case, counsel said that certain cigars had been ordered from the plaintiff by Mr. Curling, then the managing director of the defendant company. He was no longer the managing director, and would not come to the Court to give evidence. The Recorder pointed out that the plaintiff was in a difficulty. The goods were such as the defendant company did not deal in, and the plaintiff, to succeed, would have to give evidence to show that Mr. Curling had the authority of the board of directors to order them. For the plaintiff, it was intimated that such evidence could not be given, and eventually the plaintiff was non-suited.

BOGUSLAVSKY v. THE GAIETY BARS Co. Last month the above case came before His Honour Judge Lumley Smith, Q.C., at the Westminster County Court. The plaintiff sued for £28 5s. 8d., value of cigarettes supplied. Mr. C. P. Rose Innes appeared for plaintiff, Mr. Morton Smith for defendant. Mr. Alexander Boguslavsky, of the firm of Boguslavsky & Co., cigar and

cigarette manufacturers, 83, Piccadilly, W., stated in reply to his learned counsel that he had known Mr. Berchells for many years as a manager in the employment of the defendants, and at his request sent him various samples of cigarettes suitable for sale in the Gaiety bar and restaurant. He received an order for 5,000, for which the agreed price was £13 11s. 11d. The order was in due course carried out, but when the account was sent in defendants refused to pay it on the ground that Mr. Berchells had no authority to order goods. Witness had gone to considerable expense in purchasing boxes for the cigarettes with the Gaiety arms specially embossed on them. The balance of the account was for a second order given by Mr. Berchells. Mr. Atherton, one of the directors of the Gaiety Bar and Restaurant Co., Ltd., was called for the defence, and stated that Mr. Berchells was not a manager, but merely a superintendent, and had no authority to order goods. The cigarettes were accidentally discovered in his bed room, and he was at once dismissed. On the result His Honour entered judgment for the defendant, with costs on the ground that no evidence had been given to show that a person duly authorised to give orders had ordered the cigarettes in question. At the same time Mr. Berchells had acted as sole manager for some time, and no doubt the account of the matter given by Mr. Boguslavsky was straightforward. That gentleman should have got an order for the goods signed by the managing director of the company. The goods must however be returned.

POLICE NEWS.

At the Belfast Custody Court, on the 31st ult., JOHN MALLON, said to be a commercial traveller for a large firm of whisky merchants, was charged with having stolen a show case and a quantity of cigarettes, valued between 50s. and £3, the property of CHARLES SORAHAN, tobacconist, North Street, Belfast, at about half-past twelve that morning. Mr. N. Tughan defended. Constable Stewart stated that while on duty at the hour mentioned at the corner of Rosemary Street and North Street, he heard something fall to the ground. He, noticing the prisoner pursued by Sorahan, went up to them when the accused had been stopped. Sorahan charged the prisoner with having stolen the property. When placed under arrest and cautioned, the prisoner denied that he had taken the case and its contents. The owner stated that while in his billiard room he noticed the prisoner leaving the shop. The case fell from him. Witness had given the prisoner no authority to remove the cigarettes and case. He, however, thought that the affair had only been a joke. He believed the accused was a customer. Their Worships returned the prisoner for trial to the Recorder's Court, admitting him to bail—himself in £10, with two sureties of £5 each.

An extraordinary case of smuggling came before Mr. Twiss at the Hull Police Court on the 31st ult. CHARLES BRAITHWAITE, a youth, was charged with unlawfully unshipping 3½ lb. of cigars from the steamer "Bride." Accused was detected coming away from the vessel with the cigars, and rather than be the subject of police-court proceedings, he paid the Customs authorities £8 2s. 6d., treble the value and duty of the goods. A request was subsequently made to the Customs that on account of his youth the duty should be reduced. This the Customs declined to do, and decided that the best course was to bring him before the magistrate. Evidence having been given, the Stipendiary Magistrate asked if it was correct that prisoner had already paid treble the value. Mr. Harry Wray, who represented the accused, said that was so. Mr. Twiss pointed out that the matter had been settled out of court. Mr. Knight (Chief Preventive Officer) said he was only following his instructions. His Worship discharged the accused, and said it was the most

TRADE NEWS AND NOTES—continued.

extraordinary case he had ever had to deal with. The cigars belonged to the chief engineer of the ship, who was also charged, although he had likewise paid treble the value. He was also discharged.

At the Rochdale Police Court, on the 31st ult., THE ROCHDALE EQUITABLE PIONEERS' SOCIETY (a Co-operative Society) were charged at the instance of the Inland Revenue with having tobacco in their possession with more than 30 per cent. of moisture. The excess of moisture was 2 per cent. The manager endeavoured to explain the difficulty of manufacturing roll tobacco to an exact percentage of moisture, but the magistrates imposed a fine of £5 and costs.

At the Norwich Guildhall Police Court, on the 26th ult., CHARLES ROBERT LE GRICE, 45, shopkeeper, Vauxhall Street, was charged on warrant with hawking and offering for sale 200 cigars, he not being a licensed manufacturer of or dealer in tobacco, on January 24. Mr. G. S. Griffiths, Inland Revenue officer, explained at the outset that prisoner had no right to hawk either cigars or tobacco, whether he had a licence or not. From the evidence it appeared that prisoner offered 200 cigars for sale to Mr. Lockwood, of the Britons' Arms, Catton, for which he received 8s. There were charges against prisoner for similar offences at Pockthorpe Plain and Palace Street. Mr. Griffiths spoke to prisoner not having a licence, while Detective-Sergeant High proved the arrest. Accused, who said he was sorry for what he had done, was fined £2 in each of the three cases, 16s. 6d. costs in the first, and 11s. costs in each of the other two cases. In default, one month's hard labour for each offence, the sentences to run concurrently.

HENRY MUSGROVE ONEQUI, 33, tobacconist, of New Cross Road, said to be an American, was indicted at the Central Criminal Court, on the 4th inst., for stealing two gold rings and other articles, the property of GLADYS LILIAN FENTON, barmaid, of Cattford. He was also charged, under the Criminal Law Amendment Act, with inducing her by false representations—in other words, by a bogus marriage—to live with him as his wife. He was found guilty, and, a previous conviction having been proved, the Recorder sentenced him to five years' penal servitude.

At the Wakefield City Court, on March 26, a stylishly-dressed young man named FRANK RIDGWAY, described as a traveller, of Bradford, was charged with obtaining £3 12s. from MRS. STORR, tobacconist, &c., of 103, Westgate, by false pretences. Mr. J. W. Rowlands appeared on behalf of the defence. Mr. Harris (the Chief Constable) informed the magistrates that on the 1st ult., prisoner called on Mrs. Storr, who is a widow, and stated that he represented the Liverpool Trading Company, of Knight Street, Liverpool, who, he said, were large suppliers of tobacconists' goods. Eventually prosecutrix gave him an order for pipes, &c., to the amount of £3 12s., which sum she paid him, as it was customary, he said, for new customers to pay with the first order. Her parcel, he stated, would be forwarded, along with other Wakefield goods, on the Wednesday, the 7th ult. As the articles did not arrive, Mrs. Storr wrote to the prisoner at the above address, but her epistle was returned from the Dead Letter Office marked "not known." She then gave information to the police, who had ascertained that there was no such firm as that mentioned by the prisoner carrying on business in Liverpool, and that he was not known by the name of J. W. Nelson—that being the name on the receipt he gave to Mrs. Storr. On the Saturday morning the prosecutrix received a number of pipes, which, however, were said, by a man who had been in the tobacconist's business all his life, to be only worth £1 4s.

Mrs. Storr corroborated this statement, as did also her son, Leonard Storr. The Chief Constable was about to call Mr. E. Archer, tobacconist, of Silver Street, to prove the value of the pipes, when Mr. Rowlands observed: I object to his valuing. He is not a professional valuer, neither does he hold a valuer's certificate. In fact, he is breaking the law, and my friend, the Chief Constable, is aiding and abetting him. (Laughter.) The Chief Constable: I think there is no better valuer than a man who has been in the trade all his life. He is only going to give evidence. We say these goods are not worth 30s. Mr. Archer then gave evidence. He stated that he had been in the tobacconist's trade for fourteen years. The Chief Constable: Have you bought pipes similar to those produced for your own trade, and if so, what would you give for them? Witness: The bulk of them I would not buy for my own trade at any price. They are more for the cheap jack trade, there being a flaw in nearly all of them. There were four lots of pipes, and witness stated the price at which they could be purchased. Cross-examined by Mr. Rowlands, witness said he did not keep these classes of pipes, but he had had them offered him. He did not know, of his own knowledge, where one particular kind of pipe—one containing a view at the bottom of the bowl—could be got in Wakefield. The Chief Constable stated that in the course of an interview prisoner had with him on the 25th ult., he told him that he gave up the tenancy of the shop in Knight Street, Liverpool, about three months ago, that he himself was the Liverpool Trading Company, and that he traded under the name of J. W. Nelson. When the company was formed, some sixteen months ago, there were three of them in it, one of the men being called Moss. Mr. Rowlands said he had had a desire to address the Bench and to call the prisoner, but he understood their worships had made up their minds there was a *prima facie* case and would convict. Consequently, it would be wasting their time and his energy to continue after the statement that had fallen from their lips. The Chairman: I did not say we had made up our minds. I said we soon could do. Mr. Rowlands observed that he was very pleased to hear that remark. Proceeding, he said the prisoner was well known in Wakefield, he himself having been acquainted with him for some ten years. That was the first trouble—at all events, of a criminal character—he had had. It was a fact he had traded with other people in Wakefield, but this was the first criminal charge that had been brought against him. The law of false pretences was a peculiar one, and some of the judges had pointed out that justices and those who had to deal with this law had a very difficult task to distinguish between the telling of a lie and the underrating of goods by the man who sold them. To be a case of false pretence, the seller of the articles must have an intention to deprive the purchaser wholly of the goods for which he was receiving money. He submitted that the prisoner may have been unbusinesslike by sending a portion of the order, and after date too; but that was not a crime of false pretence. He (Mr. Rowlands) did not care one iota about the evidence of Mr. Archer, because, if the pipes had not been worth twopence, that did not make the case one of false pretence. On the other hand, it only opened the door for a civil charge against him. Prisoner had gone under an assumed name because his wife, from whom he was divorced, had tried to injure him in his business; consequently he had gone under another name so that she would not know him. Prisoner was committed for trial to the next Quarter Sessions.

At the North London Police Court on the 17th ult., GEORGE HILLMAN, coppersmith, of Wimborne Street, New North Road, who said he was nearly 80 years of age, was charged with stealing a wooden pipe, worth a shilling, from the shop of DAVID DE MEZA, tobacconist, of Station Road, Finsbury Park; and also with assaulting Cecil Short, the manager. The last named stated that the

TRADE NEWS AND NOTES—*continued.*

prisoner went to his shop and purchased 4½d. worth of tobacco. Witness saw the prisoner take a pipe from the counter and put it into his overcoat pocket, and then take up his change from a florin and walk off. He (witness) followed the prisoner, and demanded the pipe; but the prisoner became excited, said he had not stolen a pipe, and struck Short in the mouth and knocked him down. Police-constable 73 Y Reserve said he was called to take the prisoner into custody, and at the station, when searched, the pipe was found in the prisoner's coat pocket. He then declared he had paid for it; but the manager denied this, and added that he only took 4½d. out of the florin. Mr. Fordham, in deciding the case, said there was a doubt in the case, and he would give the prisoner the benefit of it considering his great age, and the fact that he had never been in trouble before. Probably he did not quite know what he was about when he took the pipe, and, therefore, he should not now be convicted. But for the assault he would have to compensate Mr. Short to the extent of 10s., and pay a fine of 5s. The money was paid.

At the Cardiff Police Court on the 15th ult., JACOB GOODMAN, tobacconist, was summoned for a breach of the Shop Hours Act. Evidence was given by Joseph Ashman, an inspector under the Shop Hours Act, who said that on the 7th ult. he visited the shop of Mrs. Goodman, in St. Mary Street, which was managed by her husband, the defendant. A young lady in the shop, named Frances Fowler, who was in charge, admitted that she was under 18, namely, 16, and the Shop Hours Act was not exhibited in the shop. Fined 5s. and costs, or seven days.

At the Manchester Police Court last month three young men, named RICHARD DAVIES, Lime Street; GEORGE EDWARD CLARKE, Sudell Street; and WILLIAM KEATS, Moore Street, Rochdale Road, were charged at the Manchester Police Court with breaking into the lock-up shop of Joseph Bowers, tobacconist, Portland Street, and stealing pipes, tobacco, and cigarettes, to the value of between £8 and £9. The officer on the beat passed the shop just before eleven o'clock on the night of the 6th ult. and it was safe, but when he passed again half an hour later he found the plate glass window had been smashed. Subsequent inquiries led to the arrest of the prisoners by officers Master and Whittaker, and it transpired that Keats had disposed of a portion of the stolen property to another man. A woman named Ann Elizabeth Brumby, who lives with Keats, told the Court that on the night in question she saw Davies smash the window of the shop, and hand out pipes and other articles to Clarke. At that time (she said) Keats was at home in bed. Keats admitted having received the pipes, but said he was not aware they were stolen. The three men were committed for trial at the sessions, Keats on the charge of receiving stolen property only.

ALBERT JOHN HOUGH, a hairdresser, residing at Wilnecote, was charged last month at Tamworth with unlawfully holding a lottery upon his premises. He raffled off a number of pipes, cigars, &c., and said he was not aware that he was doing wrong, as there had been numerous draws in the district. The Bench fined him 30s., including costs.

At Liverpool, on the 23rd ult., JAMES JONES, said to be an Army Reserve man, who carries on business as a tobacconist and stationer at 120, Tunnel Road, was summoned for having sold tickets relating to a lottery. Evidence was given by a plain-clothes officer that he visited the defendant's shop, and bought a ticket relating to "The popular shilling sweepstake on the Lincolnshire Handicap," which took place on the 27th. Defendant was unwilling to sell the ticket at the time, saying he was

investigating the legal position of the question. Mr. Stewart, who prosecuted, pointed out that the object of the Lottery Act was to prevent people who could not afford to risk money on the chance of winning. Defendant said he was only acting as agent for another man from Holland. He had told him that he would be legally right if he sold the tickets over the counter and took the names of purchasers. The Stipendiary, in inflicting a fine of 40s. and costs, said he believed that the device of getting the business done from Holland was merely to make detection more difficult, and to attempt to evade the Act.

Two youths named HENRY SUMMERS and ARTHUR CRAIG were charged on remand at the Sunderland Police Court, on April 2nd, with stealing cigarettes to the value of 5d., from the shop of GEORGE ROCHESTER, at 2, Alfred Street. Prosecutor stated that he missed the cigarettes on Thursday, March 29th, and shortly afterwards Summers went into the shop. He took him into the kitchen, and there the defendant produced two packets of the "weed." A few minutes later Craig went into the shop and he gave up other two packets. Witness then gave the lads into custody. They were employed by him as carters. Prisoners pleaded guilty, and Summers who had previously appeared at the court, was sentenced to fourteen days' imprisonment, while Craig, who made his first appearance, was ordered to come up for judgment when called upon.

At the Doncaster Quarter Sessions, on April 3rd, ERNEST E. BAKER, 19, mechanic, pleaded guilty to breaking and entering the shop of MESSRS. HODGSON & HEPWORTH, LTD., and stealing cigarettes and tobacco to the value of 26s. 11d. on the 15th March. On the morning in question, the shop was found to have been entered by someone forcing a back window, and the articles named missing. From what came to the knowledge of the police, the prisoner was visited. On the policeman saying he was going to search the house, prisoner produced the stolen articles. He was ordered to be imprisoned for three calendar months.

From the "London Gazette."

RECEIVING ORDERS.

SHARPE, HARRY, High Street, Rushden, Northampton, tobacconist and musical instrument dealer. March 14, 1900; on debtor's own petition.

FEINSTEIN, BENJAMIN, 21, Great Southsea Street, Southsea, tobacconist and journeyman tailor. March 26, 1900; on debtor's own petition.

KENSAL, EDWARD, tobacconist, 3c, Goldsmith Road, Acton, lately carrying on business and residing at 276, High Street, Acton. March 23, 1900; on creditors' petition.

LOW, ROBERT HEWSON, hairdresser and tobacconist, Wellington Street and Albion Street, Newmarket. March 31, 1900; on debtor's own petition.

FIRST MEETINGS AND PUBLIC EXAMINATIONS.

FEINSTEIN, BENJAMIN, tobacconist and journeyman tailor, of 21, Great Southsea Street, Southsea. The public examination is fixed for April 30, 12 noon, at the Court House, St. Thomas Street, Portsmouth, the first meeting of creditors having been held on the 6th inst.

SHARPE, HARRY, tobacconist and musical instrument dealer, of High Street, Rushden. The first meeting of creditors was held at the Official Receiver's office, Northampton, on April 3, and subsequently the public examination of the debtor took place at the County Hall.

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From M. BEEDLE & Co.,

No. 1 (late 4 & 5),
TOTTENHAM COURT ROAD, W.
February 5th, 1900.

Messrs. J. MILLHOFF & Co.,
27, COMMERCIAL STREET, E.

Gentlemen,

In answer to your letter of January 26th, in reference to the number of "PICK-ME-UP" Cigarettes I have sold (over the counter only), my books will prove that when the tobacco trade journals mentioned recently that a West End tradesman said at the rate of fifty-five thousand a month, they were quite correct. Regretting my delay in answering your letter, which I know you will excuse, as you are well aware that I have been very busy opening my new shop at No. 1, Tottenham Court Road.

I am, Gentlemen,

Your faithfully,

(Signed) M. BEEDLE.

TRADE NEWS AND NOTES—continued.

KENSAL, EDWARD, tobacconist, 30, Goldsmith Road, Acton, lately residing and carrying on business at 276, High Street, Acton. The first meeting of creditors was held on the 12th inst. at the Official Receiver's office, 95, Temple Chambers, E.C., and the public examination is fixed for the 20th inst. at 1 p.m. in the Town Hall, Brentford.

ADJUDICATIONS.

KING, HORACE WILLIAM, tobacconist, of 18, Cornfield Road, and 3, Central Buildings, Seaside Road, Eastbourne. Dated March 1, 1900.

SHARPE, HARRY, High Street, Rushden, Northampton, tobacconist and musical instrument dealer. Dated March 14, 1900.

HOCHSCHILD, LOUIS (trading as the Foreign Cigar Company, and L. H. Child & Co.), cigar merchant, residing in apartments at 344, Bury New Road, Higher Broughton, near Manchester, and carrying on business at 88, High Street, Manchester; 50, Bradshawgate, Bolton; and lately as L. H. Child & Co., at 1, Nicholas Croft, Manchester. Dated March 16, 1900.

FEINSTEIN, BENJAMIN, tobacconist and journeyman tailor, 21, Great Southsea Street, Southsea. Dated March 26, 1900.

KENSAL, EDWARD, tobacconist, 30, Goldsmith Road, Acton, lately residing and carrying on business at 276, High Street, Acton. Dated March 30, 1900.

NOTICES OF INTENDED DIVIDENDS.

HOLROYD, JOHN GILL (trading as J. G. Holroyd & Co.), Holmfild, Halifax, Yorkshire, cigar merchant. Trustee: Edgar Ernest Dean (Official Receiver), Town Hall Chambers, Halifax. Last day for receiving proofs, March 27, 1900.

WALKER, ARTHUR, tobacconist, cider dealer and refreshment house keeper, of Cavendish House, Comberton Hill, Kidderminster. Trustee: Edward Percy Johnston (Official Receiver), Wolverhampton Street, Dudley. Last day for receiving proofs, March 30, 1900.

HARGREAVE, RICHARD, tobacco manufacturer, residing at 166, Spring Bank, and carrying on business at South Church Side, Kingston-upon-Hull. Trustee: Robert Hodgson, 16, Parliament Street, Hull. Last day for receiving proofs, April 19, 1900.

BEDINGFIELD, SYDNEY SOAMES, tobacconist and newsagent, 14, Broad Street, Barry and 279, Bute Street, Cardiff, late of 9, Custom House Street, Cardiff. Last day for receiving proofs, April 21, 1900. Trustee, Edward Thomas Collins, 39, Broad Street, Bristol.

NOTICES OF DIVIDENDS.

HARRISON, THOMAS HENRY, tobacconist and schoolmaster, of 375, High Road, Leyton, Essex. A first and final dividend of 4s. 8d. in the £ will be paid any day, except Saturday, between 11 a.m. and 2 p.m., at the offices of the Official Receivers, Bankruptcy Buildings, Carey Street, W.C.

ELKAN, DOUGLAS LOUIS, tobacconist, 341, Strand, W.C. A first and final dividend of 1s. 5½d. in the £ will be paid on April 16, 1900, at 12 and 13, Nicholas Lane, E.C.

APPLICATION FOR DEBTOR'S DISCHARGE.

COX, ALFRED HENRY, tobacconist, 1, St. Mary Street, Weymouth. The hearing is fixed for May 9, at 12.30 p.m., in the County Hall, Dorchester.

APPOINTMENT OF TRUSTEE.

KING, HORACE WILLIAM, of 18, Cornfield Road, and 3, Central Buildings, Eastbourne, tobacconist. Trustee:

George Montague White, 14, Old Jewry Chambers, E.C., Chartered Accountant. March 13, 1900.

RELEASE OF TRUSTEES.

LIVINGSTONE, DAVID ALEXANDER WILLIAM, 31, Milton Road, Gravesend, tobacconist. Trustee: R. T. Tatham (Official Receiver), 9, King Street, Maidstone. Dated February 22, 1900.

HYMAN, JACOB HARRIS, tobacconist and jeweller, 39, Lower Union Street, Dowlais, Glamorganshire. Trustee: William Lewes Daniel, 135, High Street, Merthyr Tydfil. Dated February 28, 1900.

NICHOLS, RICHARD ANDREW WIGGLESWORTH, tobacconist and hairdresser, 4, Warrengate, Wakefield. Trustee: John Bickersteth Ottley (Official Receiver), 6, Bond Terrace, Wakefield. Dated February 22, 1900.

PARTNERSHIPS DISSOLVED.

The partnership hitherto existing between **AUSTIN MILLER** and **JOSEPH ROBOTHAM**, carrying on business at Penkhull Street, Newcastle-under-Lyme, under the style of Robotham & Co., tobacconists, has been dissolved. Debts and accounts by Joseph Robotham.

The partnership hitherto existing between **LUCY SULLIVAN, C. A. CLINT KEITH ALAN MAUGHAN** and **THOMAS TRANTER**, carrying on business at Ashton Chambers, Hackins Hey, Liverpool, under the style of Charles Alan & Co., wine, spirit and cigar merchants, has been dissolved. Debts and accounts by Mr. Thomas Tranter, accountant, 24, North John Street, Liverpool.

In Re—

LOUIS HOCHSCHILD, cigar dealer, Manchester, &c., at the Manchester Bankruptcy Court on the 26th ult. The debtor carrying on business as a cigar merchant under the style of "The Foreign Cigar Company," at 88, High Street, Manchester, and 50, Bradshawgate, Bolton, and lately carrying on a like business under the style of "L. H. Child and Co.," at 1, Nicholas Croft, Manchester, was examined by The Official Receiver, Mr. C. J. Dibb. His statement of affairs showed liabilities expected to rank against the estate £6,167, and the assets estimated to produce £1,479, leaving a deficiency of £4,687. The debtor alleged as the causes of his failure embezzlement by travellers, moneys lent (about £50), loss of credit owing to the failure of a relative, moneys paid on account of another relative, and actions in courts of law. The debtor stated that he commenced business about 22 years ago with £300 capital. He admitted that he was insolvent to the extent of £1,500 on the 5th March, 1899, but he did not know that his assets had fallen below 10s. in the pound upon the amount of his unsecured liabilities until a short time ago, when three of his creditors went through his books. He said he had made one loss of £400 through a dishonest traveller. A man named Friedlander, who was in his employ, sent the following telegram to him from Brighton: "Instructions came too late. Please remit at once expenses incurred on your behalf." The instructions related to business sales. Friedlander was brought back to Manchester by a friend, and after an interview with the debtor he was dismissed. The debtor consulted a solicitor before Friedlander returned. Mr. Dibb described this as a very lame story. The debtor further stated that he lost between £700 and £800 on account of his son, who became mixed up with theatricals, and got into a lot of trouble. He was threatened with a charge over some cheque affair. The debtor added that he gave the money to his son in cash, and therefore there was no document that could be forthcoming. His son had carried on a theatrical agency in Deansgate in the name of Harry Burns, but he was now

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TRADE NEWS AND NOTES—continued.

an auctioneer in Leeds. Since the beginning of March last year he had lost £950 on trading, and household and personal expenditure had involved £400 in the same time. Since the beginning of March last he had lost £950 in trading. The Official Receiver said, having questioned the debtor as to his household expenditure, that he appeared to have lived on his creditors for nearly a year. He denied that balance-sheets had been prepared by him with a view to getting an increased overdraft from the bank. He did not personally keep his books and did not therefore know his true position. The examination was adjourned.

HORACE W. KING, tobacconist, Eastbourne.—The Official Receiver reports that the Bankrupt commenced business in September, 1898, at 18, Cornfield Road, without capital, but that the business paid its way. In June, 1899, debtor took a lease for 21 years of the premises No. 3, Central Buildings, at a rental of £150 per annum, but this had been a source of loss. The debtor came up for his public examination at the Eastbourne Bankruptcy Court, before the Registrar on the 3rd inst. Mr. W. H. Burt appeared for the trustee, and Mr. Lawson Lewis remarked that he was there to represent Mrs. King, the debtor's wife, who, however, was not a creditor. In reply to the Official Receiver (Mr. E. W. J. Saville), the debtor stated that his liabilities were £1,653 2s., and his assets £1,239 16s. He could not fix the date when he started business. Pressed by the Official Receiver, who said he should propose to ask the Registrar to refer the matter to the Judge if debtor did not answer correctly, the latter said it was in September, 1898, that he started business in Cornfield Road. He had no capital, but gave a guarantee. He took the Seaside Road shop in June, 1899. It was a new shop, and cost him £325 to fit it up. He had some money in the bank at that time, and was working off the guarantee in respect of the Cornfield Road business, but he did not and had not paid for the alterations at the Seaside Road premises. He kept no books, but he did not know that he was in difficulties until he got into trouble with the Seaside Road shop, when a horse broke into the shop window, doing damage to the window and stock. There was also a loss of business to the extent of £70. He took no steps to recover anything for the accident, because he was advised that he could do nothing. He also had his shop window flooded, and he estimated the damage then occasioned at £10. Before he finally signed the contract for the tenancy in Seaside Road he found that the next shop was let for a similar business, but, as he had got the fittings, &c., he deemed it best to go on. In November he began to entertain a suspicion that he was in difficulties. He had no idea what were the profits he had made in Cornfield Road. He had stated that they were £2,000 during the eighteen months that he had the business, but he was not sure. The profits were a third of the turnover. His living expenses he returned as £3 a week.—Mr. Saville: Have you been betting?—Debtor: No, sir.—You have not done any betting at all?—No.—Nor gambling?—No. There was, debtor said, a meeting of his creditors when it was realised that he was in difficulties, but he was not told and he did not know the result of that meeting. They all seemed to be at loggerheads, and apparently did not know what they went there for. He executed a deed of assignment by the advice of the principal creditors. He calculated that, in addition to the loss disclosed by him in his statement, there was a deficiency of £325, which he attributed to overstocking and neglect of business by assistants during the illness of his wife. He did not suggest that his assistants helped themselves, but they did not keep their eyes open, and people who came in might have done so (laughter). He had a policy of insurance on his life for £500. In reply to Mr. Burt, he stated that a payment made to the Prudential Insurance Company was for a

premium in respect of a joint policy on the lives of himself and his wife. He had informed the Official Receiver of this second policy. He could not remember having on February 26th, given away a box of cigarettes and a box of cigars. He would not swear that he did not; he could not remember. The examination was adjourned to May 1st.

J. N. KOPELANSKY.—The debtor was a cigarette manufacturer carrying on business at 33, Jewry Street, Aldgate, under the style of Kopelansky, Cook, & Co., and the first meeting of his creditors was held before Mr. G. W. Chapman, Official Receiver, on March 14th. Accounts were filed showing total liabilities, £1,454 6s. 7d., of which £1,338 1s. 7d. was stated to be unsecured, and assets estimated to realize £257 7s. In 1896, when trading at 65, Leadenhall Street, the debtor was joined by Mr. R. R. Cook, who introduced a capital of £300, and they traded as Kopelansky, Cook, & Co. In 1897, the firm removed to 33, Jewry Street, and in November, 1898, the partnership was dissolved. The debtor then traded alone under the same style until December last, when he executed a deed of assignment in favour of Mr. Poppleton, 3, Barbican, as the trustee for the creditors. He attributed his failure to the want of available capital, loss in connexion with a business which he had also carried on in Queen Victoria Street, general falling off in the trading owing to competition, illness in his family, and heavy interest on borrowed money. No offer was submitted, and the matter was left in the hands of the Official Receiver for administration in bankruptcy.

HARRY SHARPE, High Street, Rushden, tobacconist and musical instrument dealer, who came up for examination at the Northampton Court, on the 3rd inst., with gross liabilities £265 4s. 10d., net £215 1s. 10d.; assets £145 7s. 9d.; deficiency £69 14s. 1d. Mr. Darnell appeared for the debtor. Debtor said he started in business as a tobacconist with £20 borrowed capital. He was then a band trainer, but he subsequently travelled for certain breweries. In 1895 he entered into partnership with Mr. Arthur Elliott, of Wandsworth, as musical instrument dealers, and that partnership had not since been dissolved. He brought £100 into the musical business, and he had never been paid any money. The two businesses had been muddled up, but he could say which of the accounts belonged to the respective branches. About six years back he commenced a series of land speculations. He bought some land with money advanced by a Market Harborough firm, and built upon it, and on this he lost £170. At Ringstead he gave £40 for a plot of land. Mr. Newman lent him £60 on that, and a mortgage was executed. He filed his petition in consequence of Mr. Newman having issued a writ for the amount. The sheriff took some of the instruments that belonged to the partnership, snuff that belonged to debtor, and some of his wife's furniture, and the land was left untouched. There were sufficient instruments to meet liabilities in connection with that branch, and leave a surplus. Debtor was first aware of his insolvency three years ago. It was the land speculations that had handicapped him. The examination was formally adjourned.

EDWARD STAFFORD, trading as E. STAFFORD & Co., at 25, High Street, Chatham. The adjourned examination of this debtor was held at the Rochester Bankruptcy Court on the 12th ult. before Mr. Cave, the Deputy-Official Receiver, when it was elicited that a Mr. Chater, who had advanced money to the debtor, was not really a partner, as the deed had never been signed, although there was an account at the London & Provincial Bank in their joint names. A traveller, against whom the debtor had imputed dishonesty on the first day of the examination, stated that there was no foundation for the accusation, and alleged that the debtor really owed him money. The

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TRADE NEWS AND NOTES—*continued.*

Registrar, however, ruled that as he had not proved his debt he could not be heard in the Court. The examination was closed.

E. THOMAS POLLARD. The receiving order in this case was made on February 7, the debtor being described as of St. James's Place, Aldgate, engineer. It appears that the debtor came to England in 1894 with a view to the sale of certain cigarette-making machines, of which he was patentee with another, and which were eventually sold to and became merged in an amalgamation of companies, in which the debtor holds certain shares, all charged to creditors. From 1897 to June, 1899, he carried on a cigarette-making business in Gough Square and Fetter Lane at a loss throughout, and discontinued granting rights to manufacture with his machine in consideration of money advanced, rent, interest, &c., now amounting to £1,066. The creditor to whom he granted the rights was also his landlord, who had issued execution and sold the goods under a distraint for rent. The debtor values his patents at £20,000, subject to the above charge, and denies insolvency. He returns his gross debts at £2,026, with assets showing a surplus of £21,146, and attributes his present position to losses on trading and by unsuccessful litigation, and to loss on the manufacture and forced realisation of machines made by him. The public examination has been fixed for May 4, with a view to the payment of the creditors in full in the interim. Mr. Ralph Raphael is the solicitor to the proceedings.

Deeds of Arrangement with creditors have been made by the following:—

ELIZABETH LANDSBRUGH, deceased (by administrator), late trading as Woods & Bromley, at 87, Penny Street, and residing at 81, Queen Street, Lancaster, tobacconist. Liabilities unsecured, £275 4s. 6d.; filed March 8; composition 2s. in £, payable forthwith.

WILLIAM H. IMRIE, 272, Westminster Bridge Road, tobacconist. Liabilities unsecured £950; filed March 12; composition of 7s. in £, payable in three instalments, viz., 2s. 6d. on June 6, 2s. 6d. on October 6, 1900, and 2s. on February 6, 1901, debtor paying not less than £5 weekly to trustees to meet same, commencing on February 19 last, and to execute a deed of assignment in default. One creditor for £315 14s. postpones his claim. Trustees—William Drake, 148, Cheapside, E.C., and another.

ALRICK C. TAPPER, 225, Regent Road, Salford, tobacconist. Liabilities unsecured, £88 10s. 3d.; filed March 17. Trustee—William J. Coates, 5, John Dalton Street, Manchester.

HARRY NAYLOR, 6, Church Street, and 2, Corporation Street, Stoke-on-Trent, tobacconist. Liabilities unsecured, £769 15s. 6d.; assignment upon trust, with the proviso for re-assignment on payment of a dividend of 10s. in £. Trustee—Alexander Wayte, I.A., Hanley.

Use of Tobacco.

THE fact has been pointed out that men are, on the whole, as healthy as women, while nine out of ten of the male population of the world use tobacco, and women as a rule abstain. In the learned professions, about one-half of the ministers are addicted to it in some form, probably three-fourths of all physicians, and nine tenths of members of the legal fraternity.

In looking calmly at the tobacco question, there is one feature calculated to excite alarm, and that is the habit of chewing and smoking so widely practised among boys. This to young, growing boys is unqualifiedly hurtful. They voluntarily endure the disagreeable effects of the tobacco to acquire what they consider an accomplishment, the habit is finally confirmed, and with an entire ignorance of its power, added to a tendency to immoderation, the growth and development is often seriously interfered with, and the worst results follow. They smoke and chew generally the worst tobacco, and to a degree which would positively be harmful with the majority of adults. This matter should be corrected by proper action of our legislators, with whom the responsibility rests.

Smoking, when done at proper times, facilitates digestion. The sense of relief obtained by a cigar after a heavy meal is well known to smokers. Dyspepsia sometimes follows the discontinuance of tobacco, and is removed when the habit is resumed. While the abuse of tobacco weakens the system and leads to emaciation, used intelligently it exerts a favourable influence upon nutrition.

Hammond, by observation upon himself, found a gain in weight with the use of tobacco. Fiske attributed an increase of twenty-four pounds in three months to tobacco. "Tobacco, when food is sufficient to preserve the weight, increases it; when insufficient, and the body is losing, tobacco restrains the loss."—(Hammond.) Boerhave, of Holland, over 200 years ago referred to tobacco as being antidotal to hunger. It seems that the power to undergo severe exertion and fatigue, either mental or physical, is aided by tobacco. "Soldiers of all nations use it. It was a standing injunction of Napoleon that his troops should have tobacco, and it was of great advantage in the retreat from Moscow."—(Fiske.) During a certain war the soldier would be patient under very severe privations if he had a good supply of tobacco to smoke or chew, and when on picket duty would risk his life to strike a match for his pipe.

Situations of loneliness are always rendered more tolerable by tobacco, and it is the constant companion of those who lead lives of solitude, such as that of the herdsman and ranchman. A feeling of unrest or discontent, made up of ill-defined longings, of imaginary disappointments, and unpleasant anticipations, commonly known as *ennui*, is responsible for much unhappiness. This unfortunate condition of mind is removed by the soothing influence of a cigar, and the moroseness and gloom are quickly dispelled. As much of every day is filled up with care, our degree of comfort in this life will depend largely upon our ability to bear it uncomplainingly. That tobacco assists us to do this, that it enables us to look upon life more complacently, must be the conclusion of everyone who has experienced its influence. That it enables us to toil with less fatigue is equally true. The readiest writers generally use tobacco, and cannot accomplish the same amount of work in the same time without it, and those connected with newspaper and other literary work, who have often to write against time, find it of inestimable value.

Tobacco formerly enjoyed a deserved reputation as a medicinal agent, and was extensively used in scabies and other cutaneous disorders. It has been largely supplanted, however, in modern practice by other remedies. The use of tobacco during a mercurial course decreases the risk of salivation, and cases of ptyalism have been reported cured by its employment. Before the discovery of chloroform, tobacco served a useful purpose in the hands of the surgeon in cases of strangulated hernia for obtaining complete relaxation. Tobacco constitutes a most valuable addition to the ordinary poultice in local painful affections. In two cases of carcinoma of the breast, by incorporating it in a local application, a marked advantage was noticed by the writer in the relief of pain. As an ingredient in asthmatics' cigarettes with belladonna, stramonium, &c., it is entitled to share in the remedial effect.

The limited medicinal range of tobacco is unimportant in comparison with its social and physical influences. Among its many beneficent powers it appears to allay worry and lighten toil. It is an aid to mental work, and a help to reflection and complacency. It promotes sociability, and, in the words of one of its champions, "makes a man act more like a Samaritan."—*Health.*

NEW BRANDS

The following appeared in the *Trade Marks Journal* of March 14, 1900:—

Free Critic.—225,919. Manufactured and unmanufactured tobacco. Robinson & Uhlfelder, Excise Place, Pelham Street, Nottingham; cigar manufacturers and importers. September 18, 1899. *By Consent.*

226,197. (Design of Building.) All goods included in Class 45. Cohen, Weenen & Co., 52, Commercial Road, London, E.; cigar manufacturers. September 30, 1899.

Gunpatee.—226,896. Tobaccos, manufactured or unmanufactured. The Anglo-Indian Cigar Co., Woriur, Trichinopoly, India; cigar manufacturers. November 3, 1899. *Address for Service in the United Kingdom, Mansion House Chambers, 11, Queen Victoria Street, London, E.C.*

Dewalee.—226,897. Tobaccos, manufactured and unmanufactured. The Anglo-Indian Cigar Co., Woriur, Trichinopoly, India; cigar manufacturers. November 3, 1899. *Address for Service in the United Kingdom, Mansion House Chambers, 11, Queen Victoria Street, London, E.C.*

Messenger Girl.—228,038. All goods included in Class 45. Cohen, Weenen & Co., 52, Commercial Road, London, E.; cigar manufacturers. January 3, 1900.

Pedigree.—“*The essential particulars of the Trade Mark are the following: The combination of devices and the word ‘Pedigree,’ and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name and address.*” 226,963. A manufactured tobacco. John Player & Sons, Ltd., Castle Cavendish Works, Nottingham; tobacco and cigar manufacturers. November 7, 1899. *By consent.*

Prince Arthur.—228,159. Tobacco, whether manufactured or unmanufactured. Albert Baker & Co., Ltd., 65, Holloway Road, London, N.; tobacco manufacturers. January 10, 1900.

Muccadums.—228,310. Tobaccos, whether manufactured or unmanufactured. The Anglo-Indian Cigar Co., Woriur, Trichinopoly, India; and Mansion House Chambers, 11, Queen Victoria Street, London, E.C.; cigar manufacturers. January 16, 1900.

Bhutkhana.—228,315. Tobaccos, whether manufactured or unmanufactured. The Anglo-Indian Cigar Co., Woriur, Trichinopoly, India; and Mansion House Chambers, 11, Queen Victoria Street, London, E.C.; cigar manufacturers. January 16, 1900.

Trianlia.—228,372. Cigars, tobacco, and cigarettes. John Putney, trading as John Putney & Son, Raleigh Works, Ravenscroft Street, Hackney Road, London, N.E.; merchant. January 18, 1900.

Mrs. Gamp.—228,380. Tobacco, whether manufactured or unmanufactured. Albert Baker & Co., Ltd., 65, Holloway Road, London, N.; tobacco manufacturers. January 18, 1900.

Roughrider.—228,516. Manufactured tobacco. W. D. & H. O. Wills, Ltd., Bedminster, and Redcliffe Street, Bristol; and 53, 54, & 55, Holborn Viaduct, London; tobacco manufacturers. January 25, 1900.

Kronso.—228,734. Tobacco, whether manufactured or unmanufactured. W. H. Newman, Ltd., 119/122, Sandpits, Birmingham; cigar merchants. February 6, 1900.

Imperial Federation.—228,779. Tobacco, whether manufactured or unmanufactured. Salmon & Gluckstein, Ltd., 41, Clerkenwell Road, London, E.C.; tobacco manufacturers. February 7, 1900.

Cold Steel.—228,818. Tobacco, whether manufactured or unmanufactured. The firm trading as R. I. Dexter, 3, Wilford Street, Nottingham; cigar manufacturers. February 8, 1900.

Dogma.—228,819. Tobacco, whether manufactured or unmanufactured. The firm trading as R. I. Dexter, 3, Wilford Street, Nottingham; cigar manufacturers. February 8, 1900.

Maid of the Moor.—228,824. Tobacco, whether manufactured or unmanufactured. The firm trading as R. I. Dexter, 3, Wilford Street, Nottingham; cigar manufacturers. February 8, 1900.

Ursula.—228,835. Tobacco, whether manufactured or unmanufactured. The firm trading as R. I. Dexter, 3, Wilford Street, Nottingham; cigar manufacturers. February 8, 1900.

White Lady.—228,836. Tobacco, whether manufactured or unmanufactured. The firm trading as R. I. Dexter, 3, Wilford Street, Nottingham; cigar manufacturers. February 8, 1900.

Winged Wheel.—228,947. Tobacco, whether manufactured or unmanufactured. Salmon & Gluckstein, Ltd., 41, Clerkenwell Road, London, E.C.; tobacco manufacturers. February 14, 1900.

The following appeared in the *Trade Marks Journal* of March 21, 1900:—

“Ortrud.”—227,853. Cigars, cigarettes and tobacco. Victor Cahn, trading as Cahn & Stern, 5, Trinity Square, Tower Hill, London, E.C.; cigar importer. December 19, 1899.

Thoroughbred.—227,900. Manufactured tobacco and cigarettes, but not including cigars. John Player & Sons, Ltd., Castle Tobacco Factory, Nottingham; tobacco and cigar manufacturers. December 21, 1899.

Porsena.—228,827. Tobacco, whether manufactured or unmanufactured. The firm trading as R. I. Dexter, 3, Wilford Street, Nottingham; cigar manufacturers. February 8, 1900.

Hazel Nut.—228,745. Tobacco, whether manufactured or unmanufactured. Salmon & Gluckstein, Ltd., 41, Clerkenwell Road, London, E.C.; tobacco manufacturers. February 6, 1900.

Tamerlane.—229,001. Tobacco, whether manufactured or unmanufactured. Albert Baker & Co., Ltd., 65, Holloway Road, London, N.; tobacco manufacturers. February 16, 1900.

The following appeared in the *Trade Marks Journal* of March 28, 1900:—

227,901.—“*The essential particular of the Trade Mark is the combination of devices, including the portrait of Mr. Samuel Laycock, and the applicants disclaim any right to the exclusive use of the added matter.*” Tobacco, whether manufactured or unmanufactured. David Laycock & Co., 74, Kirkgate, Bradford; cigar merchants. December 21, 1899.

Flor de Regabus.—228,469. Cigars. The Havana Cigar Manufacturing Co., Havannah, near Congleton, Cheshire; cigar manufacturers. January 23, 1900.

Usona.—228,558. Cigars, cigarettes, and tobacco. Joseph Gabriel, 324, Walworth Road, London, S.E.; cigar manufacturer. January 27, 1900.

Mischief.—228,733. Tobacco, whether manufactured or unmanufactured. W. H. Newman, Ltd., 119-122, Sandpits, Birmingham; cigar merchants. February 6, 1900.

Sunnybank.—228,780. Tobacco, whether manufactured or unmanufactured. Salmon & Gluckstein, Ltd., 41, Clerkenwell Road, London, E.C.; tobacco manufacturers. February 7, 1900.

La Trivia.—228,823. Tobacco, whether manufactured or unmanufactured. The firm trading as R. I. Dexter, 3, Wilford Street, Nottingham; cigar manufacturers. February 8, 1900.

Scarlet Screen.—228,828. Tobacco, whether manufactured or unmanufactured. The firm trading as R. I. Dexter, 3, Wilford Street, Nottingham; cigar manufacturers. February 8, 1900.

NEW BRANDS—continued.

Vendera.—228,833. Tobacco, whether manufactured or unmanufactured. The firm trading as R. I. Dexter, 3, Wilford Street, Nottingham; cigar manufacturers. February 8, 1900.

Cordite.—No claim is made to the exclusive use of the word "Cord." 228,837. Tobacco, whether manufactured or unmanufactured. Stephen Mitchell & Son, 36, St. Andrew Square, Glasgow; tobacco and snuff manufacturers. February 8, 1900.

Lyddite.—No claim is made to the exclusive use of the word "Lydd." 228,910. Tobacco, whether manufactured or unmanufactured. Stephen Mitchell & Son, 36, St. Andrew Square, Glasgow; tobacco and snuff manufacturers. February 12, 1900.

Matchmaker.—229,149. Tobacco, whether manufactured or unmanufactured. John Player & Sons, Ltd., Castle Tobacco Factory, Nottingham; tobacco and cigar manufacturers. February 23, 1900.

Sheltie.—229,150. Tobacco, whether manufactured or unmanufactured. John Player & Sons, Ltd., Castle Tobacco Factory, Nottingham; tobacco and cigar manufacturers. February 23, 1900.

The following appeared in the *Trade Marks Journal* of April 4, 1900:—

226,770. "The essential particular of the Trade Mark is the combination of devices, and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name." Tobacco, whether manufactured or unmanufactured. James Lambkin & Co., Ltd., 9, Patrick Street, Cork, Ireland; tobacco and snuff manufacturers. October 28, 1899.

Missibaba.—228,309. Tobaccos, whether manufactured or unmanufactured. The Anglo-Indian Cigar Company, Worlur, Trichinopoly, India; and Mansion House Chambers, 11, Queen Victoria Street, London, E.C.; cigar manufacturers. January 16, 1900.

227,537. "The essential particulars of the Trade Mark are the following:—The combination of devices and the signature, and the applicant disclaims any right to the exclusive use of the added matter, except in so far as it consists of his own name." Tobacco, whether manufactured or unmanufactured. Adolfo Moeller, Calzada de Galiano 127, Habana, Cuba; cigar manufacturer. December 1, 1899. Address for Service in the United Kingdom, c/o John Hunter, Wiltshire & Co., Ltd., 55, St. Mary Axe, London, E.C.

227,637. "The essential particulars of the Trade Mark are the combination of devices and the signature, and we disclaim any right to the exclusive use of the added matter." Tobaccos, whether manufactured or unmanufactured. The firm trading as Surrosh K. R. Cama & Co., 11, Queen Victoria Street, London; and 26, Church Gate Street, Bombay; merchants. December 7, 1899.

Flor de Padri.—228,312. Tobaccos, whether manufactured or unmanufactured. The Anglo-Indian Cigar Co., Worlur, Trichinopoly, India; and Mansion House Chambers, 11, Queen Victoria Street, London, E.C.; cigar manufacturers. January 16, 1900.

Indian Aya.—228,316. Tobaccos, whether manufactured or unmanufactured. The Anglo-Indian Cigar Co., Worlur, Trichinopoly, India; and Mansion House Chambers, 11, Queen Victoria Street, London, E.C.; cigar manufacturers. January 16, 1900.

228,750. Tobacco, whether manufactured or unmanufactured. Salmon & Gluckstein, Ltd., 41, Clerkenwell Road, London, E.C.; tobacco manufacturers. February 6, 1900.

San Toy.—229,126. Manufactured tobacco. Richard Lloyd & Sons, 148 & 149, Holborn Bars, London; tobacco manufacturers. February 23, 1900.

Mr. Montague Gluckstein and Olympia.

SCATHING JUDGMENT IN THE HOUSE OF LORDS.

SEVERE JUDICIAL REMARKS.

In the House of Lords, before the Lord Chancellor, Lord Macnaghten, and Lord Robertson, *Gluckstein v. Barnes* was an appeal from an order of the Court of Appeal.

Mr. Swinfen Eady, Q.C., Mr. Muir Mackenzie, and Mr. Cassel appeared for the appellant; and Mr. A. T. Lawrence, Q.C., and Mr. A. R. Kirby, for the respondent.

The respondent, Mr. George S. Barnes, Official Receiver and Liquidator of Olympia (Ltd.), took out a summons which, in effect, asked for a declaration that the appellant, Montague Gluckstein, was guilty of misfeasance in relation to Olympia (Ltd.), on the ground that he and the other directors and promoters of the company had secretly retained for their own use £6,341 out of the purchase money. The allegation was that Gluckstein and others, being promoters, made a secret profit of over £20,000, at the expense of the company. The defence was that this profit arose from a transaction with which the company had no concern, and was, moreover, fully disclosed to the company. Mr. Justice Wright dismissed the application with costs against the Liquidator. The Court of Appeal, however, reversed this judgment, and ordered Gluckstein to pay the Official Receiver the £6,341, and the Official Liquidator his costs. The Master of the Rolls was of opinion that the promoters of the company, who were its sole directors, did in fact obtain from it a profit for themselves without letting any persons except themselves and their associates know it. Hence the present appeal.

The Lord Chancellor, in now delivering judgment, said: In this case the simple question is whether four persons, of whom the appellant is one, can be permitted to retain the sums

which they have obtained from the company of which they were directors by the fraudulent pretence that they had paid £20,000 more than in truth they had paid for property which they, as a syndicate, had bought by subscription among themselves, and then sold to themselves as directors of the company. If this is an accurate account of what has been done by these four persons, of course so gross a transaction cannot be permitted to stand. That that is the real nature of it I now proceed to show. In the year 1892 the freehold grounds and buildings known as Olympia were the property of a company which in that year was being wound up. That company had issued debentures to the extent of £100,000 as a first charge, and a mortgage as a second charge for £10,000. The four persons in question knew that the property would have to be sold, and they combined to buy it in order that they might re-sell it to a company to be formed by themselves. The combination, which called itself the Freehold Syndicate, but which perhaps the common law would have described by a less high-sounding title, proceeded to buy up, so far as they could, the encumbrances on the property called Olympia. They expended £27,000 in buying debentures. These, of course, very much depreciated in value; and they gave £500 for the mortgage of £10,000. As soon as this transaction had been completed, they, partners in it, proceeded to form a company; and it was, of course, necessary that the company should be willing to help; and, accordingly, the four persons in question were made, by the articles of association, the first directors. The property was sold on the 8th of February by the Chief Clerk to Mr. Justice North for £100,000, and the syndicate purchased nominally for that sum, but, by reason of the arrangement to which I have referred, that sum was less by £20,734 6s. 1d. than what they appeared to give. On the 29th of March they completed, as directors, the purchase of the property for £180,000; and they as directors paid to themselves as members of the syndicate £171,000 in cash and

£9,000 in fully-paid-up shares, in all £180,000. The prospectus by which money was to be obtained from the public disclosed the supposed profit which the vendors were making of £40,000, while, in truth, their profit was £60,734 6s. 1d., and it is this undisclosed profit of £20,000, and the right to retain it, which is now in question. My lords, I am wholly unable to understand any claim that these directors, vendors, syndicate, associates, have to retain this money. I entirely agree with the Master of the Rolls that the essence of this scheme was to form a company. It was essential that this should be done, and that they should be directors of it, who would purchase. The company should have been informed of what was being done and consulted whether they would have allowed this profit. I think the Master of the Rolls is absolutely right in saying that the duty to disclose is imposed by the plainest dictates of common honesty as well as by well-settled principles of company law. Of the facts there cannot be the least doubt; they are proved by the deed now that we know the subject matter with which that deed is intended to deal, although the deed would not disclose what the nature of the transaction was to those who were not acquainted with the ingenious arrangements which were prepared for entrapping the intended victim of these arrangements. In order to protect themselves, as they supposed, they inserted in the deed, qualifying the statement that they had bought the property for £140,000, payable in cash, that they did not sell to the company, and did not intend to sell, any other profits made by the syndicate from interim investments. Then it is said there is the alternative suggested upon the deed that the syndicate might sell to a company or to some other purchaser. In the first place, I do not believe they ever intended to sell to anybody else than a company. An individual purchaser might ask inconvenient questions, and if they or any one of them had stated as an inducement to an individual purchaser that £140,000 was given for the property, when, in fact, £20,000 less had been given, it is a great error to suppose that the law is not strong enough to reach such a statement; but, as I say, I do not believe it was ever intended to get an individual purchaser, even if such an intention would have had any operation. When they did afterwards sell to a company, they took very good care there should be no one who could ask questions. They were to be sellers to themselves as buyers, and it was a necessary provision to the plan that they were to be both sellers and buyers, and, as buyers, to get the money to pay for the purchase from the pockets of deluded shareholders. My lords, I decline to discuss the question of disclosure to the company. It is too absurd to suggest that a disclosure to the parties to this transaction is a disclosure to the company of which these directors were the proper guardians and trustees. They were there by the terms of the deed to do the work of the syndicate, that is to say, to cheat the shareholders; and this, forsooth, is to be treated as a disclosure to the company, when they were really there to hoodwink the shareholders, and so far from protecting them, were to obtain from them the money, the produce of their nefarious plans. I do not discuss either the sum sued for, as only Gluckstein alone is sued. The whole sum has been obtained by a very gross fraud, and all who were parties to it are responsible to make good what they have obtained and withheld from the shareholders. I move your lordships that the appeal be dismissed with costs.

Lord Macnaghten said the only fault to be found with the learned judges of the Court of Appeal, if he might venture to criticise their judgment at all, was that they had treated the defences put forward on Mr. Gluckstein's behalf with too much ceremony. For his part, he could not see any ingenuity or any novelty in the trick which Mr. Gluckstein and his associates practised on those they invited to take shares in Olympia (Limited). It was the old story. It had been done over and over again. These gentlemen set about forming a company to pay them a handsome sum for taking off their hands a property which they had contracted to buy with that end in view. They brought the company into existence by means of the usual machinery. They appointed themselves sole guardians and protectors of this creature of theirs, half-fledged, and just struggling into life, bound hand and foot while yet unborn by

contracts tending to their private advantage, and so fashioned by its makers that it could only act by their hands and only see through their eyes. They issued a prospectus representing that they had agreed to purchase the property for a sum largely in excess of the amount which they had, in fact, to pay. On the faith of this prospectus they collected subscriptions from a confiding and credulous public. And then came the last act. Secretly, and therefore dishonestly, they put into their own pockets the difference between the real and the pretended price. After a brief career the company was ordered to be wound up. In the course of the liquidation the trick was discovered. Mr. Gluckstein was called upon to make good a portion of the sum which he and his associates had misappropriated. Why Mr. Gluckstein alone was selected for attack he did not know any more than he knew why he was only asked to pay back a fraction of the money improperly withdrawn from the coffers of the company. However that might be, Mr. Gluckstein defended his conduct, or, rather, he should say, resisted the demand, on four grounds, which had been gravely argued at the bar. In the first place, he said that he was not in a fiduciary position towards Olympia (Limited) before the company was formed. Well, for some purposes he was not. For others he was. A good deal might be said on the point. But to his mind the point was immaterial, for it was not necessary to go back beyond the formation of the company. In the second place, he said that if he was in a fiduciary position he did, in fact, make a proper disclosure. With all deference to the learned counsel for the appellants, that seemed to him to be absurd. "Disclosure" was not the most appropriate word to use when a person who played many parts announced himself in one character, what he had done and was doing in another. To talk of disclosure to the thing called the company, when as yet there were no shareholders, was a mere farce. To the intended shareholders there was no disclosure at all. On them was practised an elaborate system of deception. The third ground of defence was that the only remedy was rescission. That defence, in the circumstances of the present case, seemed to him to be as contrary to common sense as it was to authority. The point was settled more than sixty years ago by the decision in *Hichens v. Congreve*, and, so far as he knew, that case had never been questioned. The last defence of all was that, however much the shareholders might have been wronged, they had bound themselves by a special bargain, sacred under the provisions of the Companies Act, 1862, to bear their wrongs in silence. In other words, Mr. Gluckstein boldly asserted that he was entitled to use the provisions of an Act of Parliament which were directed to a very different purpose, as a shield and shelter against the just consequences of his fraud. After reading the prospectus, his lordship said it was a trite observation that every document against its author must be read in the sense which it was intended to convey. And everybody knew that sometimes half a truth was no better than a downright falsehood. Was the statement in the prospectus as to the price which the vendors had to pay for the property true or false? In the letter it was true. The vendors had bid £140,000 for the property, and had formally agreed to pay that sum for it. But, for all that, the sum of £140,000 was not the sum they were going to pay, and they knew that well enough. They had provided themselves with counters obtained at little cost, which, in reckoning the price, would be taken, as they knew, at the face value, so that the price of the property to them would only be about £120,000. Was that what Mr. Gluckstein and his associates meant the public to understand? His lordship proceeded to say that they told the public that the £140,000 was "payable in cash." The introduction of those words was almost a stroke of genius. That slight touch seemed to give an air of reality and *bona fides* to the story. Would anyone after that suppose that the directors were only going to pay £120,000, and pocket the difference without saying anything to the shareholders? After citing at length the case of *Hichens v. Congreve*, decided by Vice-Chancellor Shadwell in 1831, as applicable to the present case, his lordship said there were two things which puzzled him much. He did not understand why Mr. Gluckstein and his associates were not called upon to refund the whole of the money which they

misappropriated. What they did with it, whether they put it in their own pockets or distributed it among their confederates, or spent it in charity, seemed to him absolutely immaterial. In the next place, he did not understand why Mr. Gluckstein was only charged with interest at the rate of 3 per cent. In these two matters, Mr. Gluckstein had been, in his opinion, extremely fortunate. But he complained that he might have a difficulty in recovering from his co-directors their share of the spoil, and he asked that the Official Liquidator might proceed against his associates before calling upon him to make good the whole amount with which he had been charged. There might be occasions on which that would be a proper course to take. But he did not think that this was a case in which any indulgence ought to be shown to Mr. Gluckstein. He might or might not be able to recover a contribution from those who joined with him in defrauding the company. He could bring an action at law if he liked. If he hesitated to take that course, or took it and failed, he feared his only remedy lay in an appeal to that sense of honour which was popularly supposed to exist among robbers of a humble type.

Lord Robertson also delivered judgment against the appeal. The appeal was accordingly dismissed, with costs.

Smoking Mixture.

HOW SMOKING ORIGINATED.—There has always been some mystery about the origin of weed-worship the world over. No brilliant genius has yet cleared away the clouds which obscure the glory of the first smoker. Instead of the bright fancy of genius we have had to make the most of the laborious, logical, and unedifying research of German savants. The latest of these profound scholars allows some element of fancy to animate his investigations, says the *Baptist*. His theory is that when man was living in chimneyless huts he was forced, willy nilly, to swallow an inordinate quantity of smoke, and, further, the work of blowing the fire, which entailed the inhaling of smoke, was a kind of early inoculation which resulted in sowing the desire for smoke in the human breast. Thus,

we are asked to believe, smoking originated—that habit which King Jamie in his historic "Counterblaste" described as "loathsome to the eye, hateful to the nose, harmful to the brain, dangerous to the lungs, and in the black stinking fume thereof resembling the horrible Stygian smoke of the pit that is bottomless." Such a theory, however, leaves some of us still more than a little sceptical.

ADVANCE AUSTRALIA.—The *Sydney Bulletin*, among other interesting features, prints a column under the comprehensive heading of "Business, Robbery, etc.": and from this glossary of crime we cull the following paragraph:—"Imagination goes a long way. This from one in the know. A cigarette factory which manufactures several brands of cigarettes puts exactly the same tobacco in all the different kinds. Yet you will hear someone cracking up 'Kill me deads,' while another swears they are too strong, whereas No. 10's are nice and light, besides sundry other remarks. Yet the label is the only difference."

SAN DOMINGO CROPS.—The tobacco crop of San Domingo promises to be so large that it has been found necessary to have a special locomotive engine built to carry it to the port of shipment. From there the greater part of the crop is shipped by steamer to Germany. Secretary E. D. York, of the San Domingo Improvement Company of New York, says that this year the tobacco crop of San Domingo will amount to at least two hundred thousand bales. Each of these bales contains one hundred pounds.

C. A. J. SCHOTEL, 93, Aldersgate Street, E.C.

London Representative of

MESSRS. JOSÉ TINCHANT Y GONZALEZ & CIE.,

Cigar Manufacturers, Antwerp.

SPECIALTIFS: La Fleur de Don José, Curiosidades, Dulzuras, Victoribus Palmac, Honi Soit Qui Mal y Pense, Imperia, Esperance, Indépendante, La Sirène, &c.

RESULT OF MARCH COMPETITION.

The Winner of last month's competition, in which the word "Beautifully" was mis-spelt on page 84, was—

Mr. A. STANLEY, 200, Dudley Road, Birmingham,

to whom a parcel of Messrs. Sidney Pullinger Ltd.'s "Colonial Empires" to the value of 20/- has been forwarded.

Our Mis-spelt Advertisement Competition.

ALL SOLUTIONS MUST REACH US BY MAY 5, 1900.

On one of the *Advertisement* pages in this issue can be found a word that is purposely mis-spelt. We offer a Prize of the particular goods referred to in the advertisement in which the word appears to the value of

TWENTY SHILLINGS

to the person whose letter pointing out the word is first opened on the 5th of May, 1900.

This Competition is open to Retail Tobacconists and their Employés only.

The Editor's decision is final.

CUT OUT AND FORWARD THIS COUPON.

SPELLING BEE:

Cigarette World,
2, Ellison Road, Barnes,
London, S.W.

Address as follows:

Word Mis-spelt

In Advert. of Messrs.

Signature of Competitor

If a Retailer, state so

If a Retailer's employé,
state who employé by

Postal Address

Date

STANDARD AND RECENT LINES.

SINGLE LINE ADVTS.

SINGLE LINE ADVTS.

A HANDY REFERENCE FOR RETAILERS.

- AHALI** (TURKISH MONOPOLY CIGARETTE CO., LTD., 5, Bevis Marks, E.C.). Virg. Cigts. To retail 3d. per pkt. of 12.
- BADMINTON** (R. & J. HILL, LTD., London, E.). A perfect Smoking Mixture. $\frac{1}{16}$, $\frac{1}{8}$, $\frac{1}{4}$, and $\frac{1}{2}$ -lbs.
- BANDMASTER CIGARETTES** (COHEN, WEENEN & CO., 25, Commercial Road, E.). A Leading 1d. line.
- B.D.V.**, "The King of Tobaccos" (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.).
- BRIGHT FLAKED VIRGINIA CIGARETTES** (W. & F. FAULKNER, LTD., Blackfriars Road, S.E.). 2d. pkts. of 10.
- CAPILLA BLANCA** (J. & P. LEWEY, 40, Wellclose Square, E.). Cigars in Tins. To retail 5 for 1/-.
- CARAVOPOULO** (W. H. LOWRY & Co., 3, Bury Court, St. Mary Axe). Egyptian Cigarettes, in all sizes.
- FLOR DE CRACK** (THE T.S. SYNDICATE, 55, Farringdon Street). Havana Cigars. 8 sizes.
- GARCKO** (THE T.S. SYNDICATE, 55, Farringdon Street). British Cigars, Tobacco, and Cigarettes.
- GOLDEN BLOSSOM CIGARETTES** (SINGLETON & COLE, Birmingham). Tins of 25's and 50's, 13/6 per 1,000. Subject to usual discount.
- HAND-CUT VIRGINIA** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.). Tobacco.
- HOFFMAN HOUSE CIGARS** (THE HILSON Co., of New York). Agents for the Provinces. Ind, Coope & Co., Ltd., Burton-on-Trent.
- KAHIRA** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.). Turkish Cigarettes in Tins.
- MALCAJIK** (C. C. O. VAN LENNEP, 23, Budge Row, E.C.). Turkish Cigarettes, made by grower. Tins. Minimum retail, 6/6 per 100.
- MARIGOLD TOBACCO AND CIGARETTES** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.).
- MONASTERY** (ADKIN & SONS, Aldgate High St., E.). High Grade Virg. Cigarettes. 2d. pkts. of 10, with mouthpieces.
- NAMONA** (JOHN MAYER & Co., 62, Leadcnhall St.). An imported American Smoking Mixture, in $\frac{1}{8}$ and $\frac{1}{4}$ -lb.
- RED LION** (W. T. OSBORNE & Co., 37, Waterloo Road, S.E.). Virginia, in $\frac{1}{32}$ packets.
- RILEY'S No. 20 TOBACCO GEMS** (RILEY & SON, LTD., Convent Works, Nottingham). New Paperless Cigarette. 4-lb. and 1-oz. boxes and 4-oz. tins. Send 5s. for sample of each.
- SWEET "CHERRY-TIPPED" CIGARETTES** (JACOBI BROS. & Co., LTD., 9 & 11, Wilson Street, E.C.). Prices on Application.
- SWEET GUINEA GOLD** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.). Tobacco and Cigarettes.
- VIRGIN GOLD** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.). Tobacco and Cigarettes.
- WALKING STICKS** (HENRY HOWELL & Co., 180, Old Street, London, E.C.).
- WALKING STICKS** (JACOBS, YOUNG & Co., 265, Boro' High St., S.E.). Wholesale & Export. Price List on application.
- WEST INDIAN PLANTERS AND PLANTORES** (A. SCHEUCH & Co., 103, Fenchurch St., E.C.). Cigars in pkts. of 8.

Of whom and what to Order.

INDEX TO ADVERTISEMENTS.

	PAGE		PAGE
Adkin & Sons, London, "Commodore Cigarettes"	Cover ii.	Lambert & Butler, "Tobaccos and Cigarettes"	Cover iv.
Adkin & Sons, London, "Monastery Cigarettes"	154	Lloyd, Rd., & Sons, London, "Trapper"	126
Adkin & Sons, London, "Soldiers of the Queen"	124	Lockyer, R., & Co., London, "Cigarettes"	Cover ii.
Alton, Edmund, & Co., Nottingham, "Flor de Rosebery"	132	Melbourne, Hart, & Co.	125, et seq.
Bewlay & Co., Ltd., London, "Flor de Dindigul"	Cover iii.	Millhoff, J., & Co., London, "Pick-Me-Up Cigarettes"	150
Biggs, J., & Son, "Two Roses & Richmond Bouquet Cigarettes"	Cover i.	Muratti, B., Sons & Co., Ltd., Manchester, "Cigarettes"	132
Borgen, M., & Co., Birmingham, Reliable Pipe Repairing	154	Newbegin, E. I., Sunderland "Mabel Love Cigarettes"	Cover i.
Bowden, H., & Co., London, Window Dressing	123	Ogdens, Ltd., "Tobaccos and Cigarettes"	150
Caridi, John, & Co., London, "Darvel Bay Cigars"	130	Ogdens, Ltd., "Coolie Cut Plug"	Cover iii.
Caridi, John, & Co., London, "Flor de Munshee"	132	Phillips, Godfrey, & Sons, "Sweet Guinea Gold Cigarettes"	121
Clarke, Wm., & Son, Liverpool, "Carlton"	134	Player, John, & Sons, Ltd., Nottingham, Price List	123
Cohen, Weenen & Co., London, "New Premises"	Cover i.	Pullinger, Sidney, Ltd.	124
Cohen, Weenen & Co., London, "52 Cigarettes"	122	Riley, T., & Son, Ltd., Nottingham, "Prince of Wales Cigars"	124
Custance, J. H., Putney, "Asthore Cigarettes"	Cover iii.	Sehotel, G. A. J., "Cigars"	125
Dexter, R. I., Nottingham, "Key West" Cigars	146	Singleton & Cole, Ltd., Useful Lines for Tobacconists	125
Elkin, Adolph, & Co., London, Tobaccos, &c.	150	Standard and Recent Lines	126
Freeman, J. R., & Son, London, "Darvel Bay Cigars"	130	Steel, James, & Co., "Cigars"	126
Goodman & Harris, Leicester, "La Sagera Cigars"	152	The Tobacconists' Supply Syndicate	126
Ind, Coope & Co., Ltd., Burton, "Hoffman House Cigars"	126	Tinchant y Gonzales & Cie.	126
Jacobi, Bros. & Co., Ltd., London, "Cherry Tipped Cigarettes"	12	Wills, W. D. & H. O., "Capstan Cigarettes"	Cover i.

OGDEN'S

COOLIE

CUT PLUG.

1oz. PACKETS RETAILED AT 3D.

AN IMMEDIATE AND TERRIFIC SUCCESS.

OGDEN'S, LTD., Wapping, Liverpool.

FOR

ASTHORE HAVANA BLEND CIGARETTES

Apply to J. H. CUSTANCE, PUTNEY, S.W., Sole Agent for the United Kingdom.

Flor de Dindigul

Cigars

INCREASE TRADE,

And are not supplied to Cutters.

BEWLAY & Co., LTD., 49, STRAND, LONDON, W.C.

LONDON, 1851.



ANTWERP.
1885.



GOLD
MEDAL

PARIS, 1855.



LAMBERT & BUTLER'S

EDINBURGH, 1886.



LONDON, 1873.



Tobaccos.

- MAY BLOSSOM.
- FLAKED GOLD LEAF.
- PRIZE MEDAL BIRDSEYE.
- SUNDRIED CUT HONEYDEW.
- GOLDEN VALLEY.
- WAVERLEY MIXTURE.
- KENTUCKY MIXTURE.
- NAVY CUT.
- BLENDED NAVY CUT.
- CARRICK.

Cigarettes.

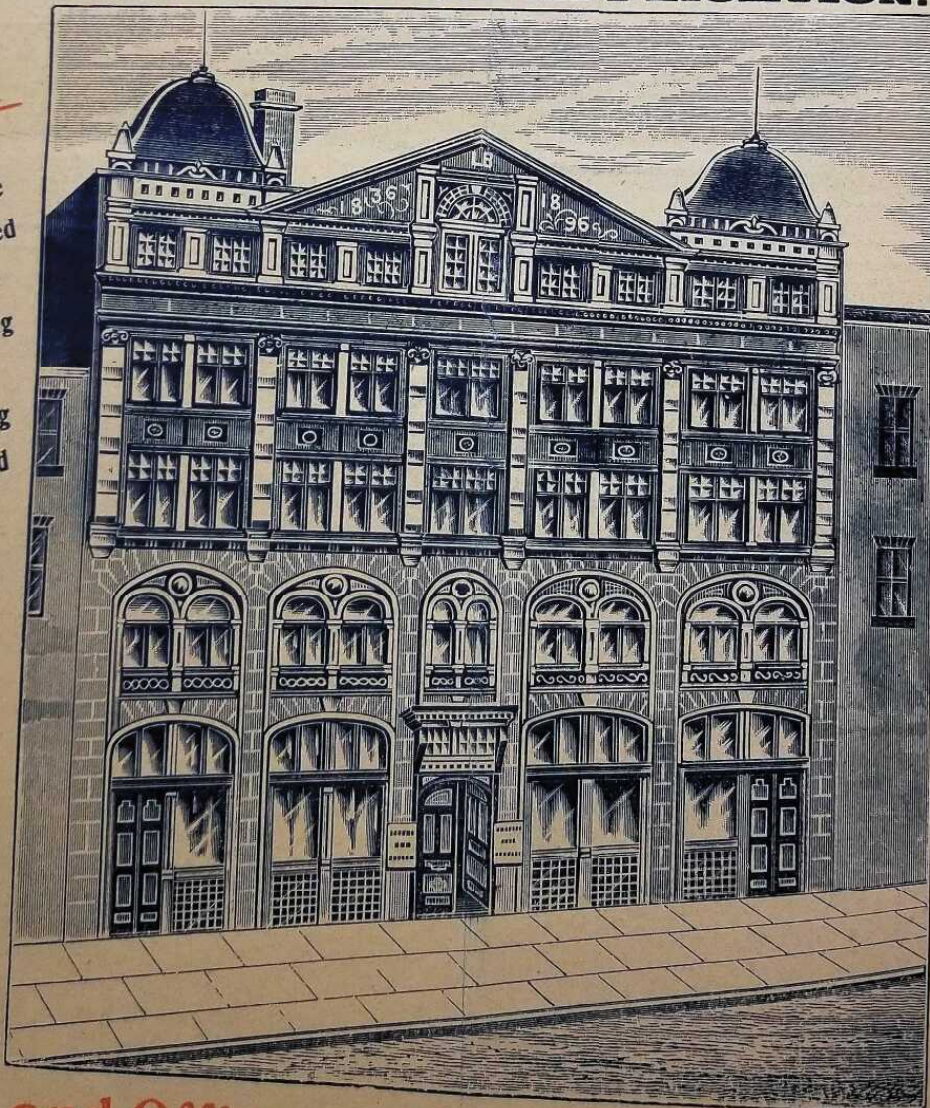
IN PACKETS AND TINS.

- MAY BLOSSOM, in 10's, 20's, 50's, and 100's.
- FLAKED GOLD LEAF, in 10's, 20's, and 50's.
- PRIZE MEDAL BIRDSEYE, in 10's, 20's, and 50's.
- ROYAL SALUTE NAVY CUT, " " "
- REEFER NAVY CUT, in tins of 50. " "

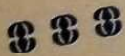
BY WEIGHT.

- OLD HELMET, in ½ lb. and 1 lb. Boxes.
- WAVERLEY STRAIGHT CUT, in ½ lb. and 1 lb. Boxes.
- CACTUS (TURKISH), in ½ lb. and 1 lb. Boxes.
- GOLD TIPPED, in ½ lb. and 1 lb. Boxes.

PRICE LIST ON APPLICATION.



All the above
are now supplied
in Patent Air-
tight Self-fixing
Tins and in
Packets bearing
our Name and
Trade Mark.



Sole Agents for
ED. LAURENS'
High-Class
Egyptian
Cigarettes,
"LE KHEDIVE."

Special attention
is directed to
our
"REEFER" Navy
Cut Cigarettes,
in tins of 50;
also to our
"TRUMPETER"
Cigarettes,
in packets of 5,
to sell at 1d.,
and slide
packets of 10 to
sell at 2d.

Factory and Offices: DRURY LANE LONDON.