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JACOBI BROTHERS & Co., Ltd.,
9 & 11, WILSON STREET, LONDON.

Price List on application.

The Cigarette World AND TOBACCO NEWS.

APRIL 15th, 1901.

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

PRINTERS' CERTIFICATE.

We hereby certify that we have printed and delivered

3,000 Copies

of the April 15, 1901, Number of the CIGARETTE WORLD.

HARRISON AND SONS,

Printers in Ordinary to Her late Majesty,
45, 46, and 47, St. Martin's Lane,
Charing Cross, W.C.

WHAT with the wild north-easter, beloved of Kingsley, alternated with occasional snowstorms and pleasingly combined with severe frost, and the impending shadow of the Budget, trade has been anything but cheerful, and business men have been going about with long faces showing traces of incessant calculation as to how to make both ends meet. Meanwhile our premier security has been toppling down, on rumour of a large impending issue to be offered at 94, and, in sympathy, there has been a heavy drop in all first-class securities. Ere this has reached our readers, however, the worst will be known, and will probably be somewhat better than the recent gloomy prognostications born of depressing weather, and fostered by nerves harassed by continual anxiety. The

For Price Lists of THEODORO VAFIADIS & Co.'s Imported EGYPTIAN Cigarettes Apply MELBOURNE, HART & Co.,
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Tom BROWNE

There's 'air! Now he's ashing our Colonial Empire.

SIDNEY PULLINGER, LTD.

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revenue returns just issued appear cheerful showing as they do a surplus of ten millions; we say appear cheerful, because we fear they will be taken by the wily Chancellor of the Exchequer to indicate such national prosperity as to justify him in imposing additional taxation, though it must surely be obvious that this prosperity is in spite of the heavy demands made upon the taxpayers, and is after all only a small recompense for the disappointments of lean years. Prophecy is hardly safe, but the best authorities seem to expect that 4d. more will be added to the income tax, and that the sugar and beer may be the chief items relied upon to help pay our war bill. It may be that tobacco will escape this time; in fact, we incline to this view, though we confess we are not over sanguine. After the Easter holidays and the Budget statement we expect to see the trade put on a smiling face, whatever the result, and resolve to make up by increased activity for the dull period which has passed. After all the war won't last for ever and neither will increased taxation, and the increased demand which may be expected should go far to make up losses. It's "dogged as does it," and, despite a bad beginning, the first year of the new century may yet show excellent results.

We commented last month on the gross injustice done to Messrs. Player by a recent decision, and we took occasion to remark upon that old scandal, the state of our laws re trade marks and patents. Messrs. Ogden are now also on the war-path, and they have sent a very interesting letter to the Press, which we reprint elsewhere. Mr. Fletcher Moulton, K.C., who is unquestionably not only the greatest living authority on the subject, but one of the few men who possess a really comprehensive grasp of the intricacies and complications of our absurd system, has the matter in hand, and has introduced a Bill to remedy some of the abuses which have for years past so heavily pressed on the trade of the country. Such a useful measure one might imagine would be afforded every opportunity of getting through the House, but, unfortunately, the state of public business necessitates great demands upon the time usually allotted to private members, and it is, we fear, almost hopeless to expect that the Bill will become law. We fully recognise the difficulties of passing a Bill through the House without Government assistance, and it is notorious that in the very rare instances when such an event does happen the Bill has to be in the first instance drafted in a very temperate way so as to prevent opposition in the preliminary stages, and subsequently, in Committee, many concessions have to be made lest the Bill should be defeated altogether, still we trust Mr. Moulton will struggle hard to get the necessary facilities granted by the Government. Mr. Moulton's measure is "to amend and consolidate the law relating to Trade Marks." He proposes to establish a trade mark registry, under the Board of Trade, which is to be directly responsible for its own affairs, and he gives appellants the right to two assessors, one appointed by the Board and one by themselves. In order to prevent the registering of trade marks for the sole purpose of ultimately selling the same, a practice which now prevails to a great extent and keeps *bonâ fide* applicants from registering their marks, a special clause provides that if a mark has been

registered, and no further use has been made of it for two years after registration, and there is no immediate prospect of such mark being used, the Registrar shall expunge it from the register. Under the present law it is of course within the right of any person to apply to have a mark expunged on the ground of non-use, but the action is in the Chancery Division of the High Court, and is therefore exceedingly costly, and, as a matter of fact, is rarely brought—under Mr. Moulton's Bill the proceedings would be much more expeditious and also very much cheaper. There are very many other improvements which might be made, in fact we are of opinion that a Royal Commission should be appointed to go exhaustively into the question, so that the Government might introduce legislation upon their recommendations, but as this is perhaps too much to hope for at present, we think Mr. Moulton has done wisely to make his Bill as simple as possible, and he has certainly added one to many services he has rendered to the public in bringing forward a question of such urgent importance to British trade.

It is not long since we commented upon the strange methods adopted by A. I. Jones & Co., Limited, to attract investors, and warned our readers to put no money into such a concern. Elsewhere, we print *in extenso* a vigorous and trenchant criticism of the Company, from the *Financial Times*. We need not here add anything to that criticism, with every word of which we heartily concur, but would just draw attention to the facts that the profit for 1900 was only £684 the liquid assets about £1,000, and the investments £9,900, less a sum advanced by the Bank of £4,000. There are creditors amounting to £7,900. The prospects of the concern thus appear as hopeless as it is possible to imagine.

THERE has been trouble at the Dundee Presbytery, over the eternal question of juvenile smoking, and great indignation was excited by a statement that a brand of cigarettes had been placed on the market, called "The Boys' Brigade." This, one of the speakers declared was hitting below the belt, whereupon, a witty member of the Presbytery remarked, amid Homeric laughter, "Just the same as calling whisky the 'Auld Kirk.'" This gentleman, however, appears to be wise as well as witty, for at a later stage in the debate, he said that the application of a good thick strap or a supple cane to the youthful votaries of the weed, would cause a great improvement, to which we heartily say ditto.

WE have not much to chronicle about the progress of the Alliance. Mr. Hey declared that they had now members "by thousands," which turns out to mean 2,000 members. Many questions have been asked by sceptical enquirers as to what support could be expected from the manufacturers, and the replies were, as usual, rather vague, though Mr. Hey let drop the significant remark that the manufacturers wished to see the majority of the trade in the Alliance before they pledged themselves to support it; if this be correct, and we think it extremely probable, then the prospects of the new body are not particularly rosy.

"LA CINGARA," finest imported Mexicans.

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Manufacturers of the Popular Registered Brands of Cigars. *Established 1852.*

La Fragancia AND
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JAMES STEEL & CO.

ELAINE,
IMPERIALES, CISSIA, PAULA,
LA STELLA, MY FANCY, LA AROMA, EL GLOBO,
COURTS, FABARISA, STEEL'S MEXICANS (CON. FINA & REG. PRINCIPE), etc.

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(Late of 148 & 149, HOLBORN BARS),

Have **REMOVED** to their New and
Extensive Premises in

CLERKENWELL ROAD,

Where all their New Lines may be
Inspected.

ADOLPH ELKIN & CO.,

— Wholesale Tobacconists,

140 & 140A, HOUNDSDITCH, LONDON, E.C.

SPECIALITIES.—La Nikle, 1d., Rothschild Cigar; Zealandia, 2d., Imperial Cigar.

PRICE LISTS FREE ON APPLICATION.

THE seductive cigarette is continually attacked, and almost daily are new reasons given for its alleged injuriousness. A writer in "To-day," who is evidently a confirmed smoker of the weed in all forms, wisely says that there is a proper time for cigarettes, another for cigars, and another for pipes; he pithily defends the cigarette as follows:—

A new terror has been added to the lives of men who habitually smoke cigarettes. We are now told that it is the dust in the cigarette that causes all the injury that is supposed to result from cigarette smoking. This is quite a new idea. I thought that every reason that could possibly be discovered to show that cigarette smoking was bad had already been made public. At one time we were told that cigarette smoking was bad because of the paper. Then someone else said that if the paper was of good quality it was not injurious, and that the mischief was done by the nicotine that oozed out of the end of the cigarette into one's mouth! They stopped that rumour by suggesting that a cigarette-holder would prevent any injury being done. Then another enemy of the cigarette got up and said that the mischief lay in the fact that the cigarette was so seductive that one was tempted to smoke more tobacco in that form than one would smoke in a pipe. Then the pipe-smokers arose and said that they were smoking all day and every day whenever they had the chance, and they didn't see how the cigarette smokers could beat them in the matter of consuming tobacco. And now they say that the dust in the cigarettes is so injurious! I have never noticed the dust myself—except in the empty box.

THE writer goes to the *crux* of the matter in the passage which we quote below; he is certainly right as to moistening the end of the cigarette, though it is astonishing how many smokers have this evil habit:—

I think that the man was right who said that the real reason why cigarette smoking was bad was that so many men moistened the end of the cigarette when they keep it between their lips. The man who smokes a cigarette in that fashion doesn't know how to smoke. He spoils the flavour of the smoke, and is practically chewing the tobacco all the time. Keep your lips dry, and the end of the cigarette dry, and you'll have a good smoke. Also, when you cigarette smokers are told that you are ruining your health, you can retort that the smoking of many pipes and cigars frequently causes indigestion. I got this little tip from a doctor—who smokes nothing else but cigarettes!

SOME of our contemporaries have been seriously debating the question whether or not Mr. Martin Harvey has brought himself under the Factory Act by the realistic scene in "A Cigarette Maker's Romance," in which a cigarette factory is nightly seen in full work. It is true that this is no mere stage picture, and that really excellent cigarettes are made,

and, we believe, sold, but no sane person could suppose that, under the circumstances, any magistrate would hold Mr. Harvey's stage to be a factory within the meaning of the Act. Meanwhile, the discussion is an excellent advertisement for Mr. Harvey, as that astute gentleman knows well enough. Mr. Harvey himself has acquired great proficiency in the gentle art of cigarette making, and, no doubt, many of the workers at the legitimate business would not object to receive payment for their services at the same rate.

THE *Lancet* is never easy except when it is trying to add new terrors to life, in its last issue our contemporary thus alarmingly deals with Bacteriology and The Merchandise Marks Act:—"If, as the progressive study of bacteriology seems to teach, fine bacteria make fine flavours, some difficulty may arise as to the proper description of certain goods. It is now well known, for example, that the flavour and aroma of a Havana cigar are due to the operations of a specific microbe during the fermentation of the leaf. Now, if a culture of the pure specific microbe be taken and a German leaf be infected with it, a cigar may be obtained which is indistinguishable even by connoisseurs in regard to quality and character from the Havana-grown production. How would such a cigar be properly described? This possibility must be seriously considered, for already a patent has been granted in connection with the use of pure cultures of bacteria for the purpose of favourably influencing the fermentation of tobacco. Thus pure cultures of bacteria from fine West India tobacco have been prepared and transferred to inferior German tobacco in course of fermentation. The flavour of the German tobacco was so greatly improved that it was no longer recognisable as such, even by connoisseurs and experienced smokers of the native leaf. Since a specific microbe is productive of the special flavour of the Havana cigar it would not be strictly correct to describe a continental cigar infected with the self-same microbe as containing an unnatural flavour. The flavour, though artificially induced, would be one quite normal and natural to tobacco. Nevertheless, the cigar would not be a Havana cigar, although chemically and even from the connoisseur's point of view it was indistinguishable from it."

WE are of opinion that this is simply another mare's nest, the process described was duly discussed and went the rounds some time ago, but the notion was received with derision among those who are most qualified to judge. It would be no mean achievement to render the common or garden German cigar smokeable; to render it indistinguishable from a genuine Havana would be nothing short of a miracle. We cannot see any difficulty in describing a cigar so treated, it would be ridiculous to suggest that it would be legally justifiable to call it a Havana. The Merchandise Marks Act is by no means a perfect measure, but it is drafted well enough to deal with any such cases, as the patentee of the process will soon find if he attempts to try to evade it. Meanwhile, consumers of the weed need not expect to get their favourite brands any cheaper.

Goodbody's EBLANA

HAND-MADE

A
Threepenny
Gem.

PATENT BOX



PATENT BOX

A
Perfect
Smoke.

HAND-MADE

CIGARETTE.

In boxes of Ten Smokes, beautifully got up in fancy outers.



Write for particulars to the Makers,

T. P. & R. GOODBODY, Dublin, London, Liverpool, Cardiff.

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SOME interesting figures are to be gleaned from a discussion which recently appeared in the Australian press, on the subject of "Protective Tariff" versus "Free Trade," in their relation to the tobacco industry of the Antipodean Colonies. The culture and manufacture of tobacco in Victoria, under Government patronage and subsidy, has been watched with great interest by all associated with the leaf trade, and, although the resulting crops have not yet reached a high standard of quality, such progress is being made from year to year that tobacco is confidently expected to become one of the great products of that Colony in the near future. The phenomenal expansion of the cigarette industry has already induced some of our leading home manufacturers to build large factories in Australia, to cope with the growing demand, and the American firms are also well represented on the Colonial shores. This can readily be understood considering that the duty on imported cigars and cigarettes is 6s. per lb., while the excise and duty combined on locally made cigars in Victoria is only 1s. 9d., and on cigarettes 2s. 6d. per lb. In New South Wales the import duty is the same as its neighbouring State, but the excise and duty on their home manufactures amount to 3s. 6d. on cigars and cigarettes alike. From these figures it will easily be seen the advantage reaped by manufacturing on the spot. In 1899 there were over 85 millions of cigarettes manufactured in Victoria, while only 8 millions were imported, the public paying £95,635 for the locally made article, and £20,747 for the imported goods. In the following year (1900), the local manufacture had risen to 110 millions, and from reports which reach us of the rapid advance which is being made in the current year, the latter figures stand in a good way to be trebled in this, the first of the twentieth century.

WHILE we on this side of the Atlantic are hoping, fearing, dreading, and expecting all sorts of evil things from that melodramatic "villain of the piece," the Chancellor of the Exchequer, who will on the 18th inst. appear in his celebrated monologue, entitled "The Budget," the United States Commissioner of Inland Revenue has already issued his new regulations which will come into force on July 1st. These initiate a reduction of 20 per cent. upon the stamps provided for the payment of internal revenue taxes upon manufactured tobacco and snuff, and this renders the tax on these two commodities equal to 9½ cents per lb., or a reduction of 2½ cents. Taxes on cigars and cigarettes will be imposed according to the following classification:—

Cigars weighing more than 3 pounds per thousand, per M., \$3, a reduction of 60 cents.

Cigars weighing not more than 3 pounds per thousand, per M., 54c., a reduction of 46 cents.

Cigarettes weighing not more than 3 pounds per thousand, and of a wholesale value or price of more than \$2 per thousand, per M., \$1 08c., no reduction.

Cigarettes weighing not more than 3 pounds per thousand, and of a wholesale value or price of not more than \$2 per thousand, per M., 54c., no reduction.

Cigarettes weighing more than 3 pounds per thousand, per M., \$3 60c., no reduction.

A new series of internal-revenue stamps will be prepared and issued, but not sold to manufacturers or importers prior to July 1st. The new regulations also provide for the packing of tobaccos and snuffs in statutory sizes, and these have been considerably extended in range. A feature of the alterations which strikes us as being particularly fair, and which our worthy master of finances evidently overlooked three years ago, when he was the cause of an upset in the trade by making a reduction in duties, is, that the manufacturer or dealer may make an inventory of his stock on the 1st day of July, 1901, in the presence of two disinterested witnesses of good repute, and well known in the community as such, and, on the stock so inventoried on that date, make a claim for rebate or drawback. The ample notice which is thus given and the provisions made for the repayment of the difference in taxes on stock held when the new laws come into force will go far to prevent that paralysing of enterprise from which we in Great Britain have for months been suffering through the shilly shallying of a paid public servant.

BRANCH MANAGER Wanted for High-class Retail Tobacconists' S.W. district. Liberal terms to a suitable man. Address, in first instance, "Box 26," c/o THE CIGARETTE WORLD AND TOBACCO NEWS, 2, Ellison Road, Barnes, S.W.

An Interesting War Trophy.—There is at present on view, in a Liverpool jeweller's window, an interesting memento of the South African War, and was presented to Major Edwardes by Mrs. Eloff. The article is an elaborately and handsomely chased solid silver case, about 14½ inches long and 4 inches in diameter. It is of native Indian craftsmanship, and shows the artistic skill which those workers possess in so marked a degree. For many years the case was used by Mr. Kruger, ex-President of the Transvaal Republic, as a tobacco box, a purpose for which it would be admirably suited, seeing that the old man is so heavy and inveterate a smoker. Inscribed on the case is the following:—"Presented by Parsee J. Dorabjee & Co., as a token of loyalty to his honour S. P. J. Kruger, President South African Republic." The story of how this tobacco box came into the possession of Major Edwardes possesses a romantic interest, and constitutes a graceful tribute to the proverbial courtesy of the British officer, in whatever circumstances he may be placed. Late in September last, Mrs. Eloff, who is connected with the ex-President's family, and a party of relatives, whilst on their way to Durban to join their friends, found themselves at Elandsfontein Junction, threatened with the dismal prospect of spending eighteen hours without accommodation of any kind. Major Edwardes, being stationed at this place at the time, became aware of their sad plight, rendered doubly so from the fact that there were several children in the party. The Major is as kind and warm-hearted as he is brave, and courteously placed at the disposal of the party the shelter and hospitality of his own comfortable quarters. This kindly consideration was much appreciated by the unfortunate people, and before leaving, Mrs. Eloff, wishing to recognise the Major's gallantry and goodness, insisted that he would accept of the case as a gift from herself as head of the party, and that he would keep it as a memento of the service he had rendered on the occasion that called it into action. Major Edwardes is a member of the Liverpool Municipal Council, and has recently returned from the front, where he did good service in charge of a Colt gun detachment.

T. VAFIADIS & Co.'s EGYPTIANS

leave a good margin of profit to the Retailer, and are not cut.

(MELBOURNE, HART & Co. 19, Basinghall St., E.C.)

Freeman's 'Darvel Bay' (BORNEO) CIGARS STILL HOLD THE LEAD.



Sole Agents: **JOHN CARIDI & CO.,**
5 & 6, Bury Court, St. Mary Axe,
Telegraphic Address:
"DRASTIC LONDON."
Telephone: 477, Avenue.
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Our Smoking Mixture.

WOMAN'S CIGARS.—In Luzon and all the Philippines the men are inveterate cigarette smokers, and it is the women and girls only who smoke cigars. These cigars, which measure some 16 inches, are not intended for an evening's pleasure or an after-dinner smoke. Evidently in the Philippines they prefer smoking on the instalment plan, for these huge rolls of tobacco, which are quite five inches in circumference, serve a whole week for the ladies of Luzon. The younger girls and children smoke smaller sizes. Even seven-year-olds smoke a roll of tobacco the size of the average cigar used in this country.

THE GERMAN EMPEROR is better, but he confesses that of all habits smoking has still the greatest hold over him. "When I am not asleep I am smoking, and when I am asleep I often dream of the 'subtle' poison," he says. The Sultan of Turkey is in the habit, whenever he chances on a particularly good output of cigarettes, to send a large number to his friend the Kaiser. This explains that hearty message from Kaiser to Sultan which shocked Christian Europe some time ago. The cigarettes that time had been particularly good.

NOT ALL HONEY.—To the uninitiated the cigar business, especially the retail branch of it, seems the easiest in the world. In their opinion all a cigar man has to do is to stand behind the counter, hand out the cigars, and rake in the money. To them a cigar is a cigar. That is all there is to it, and it does not require any skill or experience to conduct a cigar store. In reality, however, the tales of woe of the dealer are manifold. If he is doing any business at all, he must have in stock all sorts of brands, packages, styles, sizes and colours; and no matter how large a selection he may carry, some one will drop in at times and call for something he never heard of before. Imagination, the state of a man's digestive organs and humour play a prominent part in the cigar business. All these things the man behind the counter has to take into consideration, and frequently he is obliged to listen to the tirade of a patron against a cigar, the very one the very same man thought only a short time before to be the best in the market. He must listen with patience and forbearance to complaints, and must put up with all the whims and eccentricities of his patrons, and after all he may not succeed in making himself popular with all of his trade. It requires a little fortune to furnish a store with a good, comprehensive stock, and good judgment to make a success of the cigar business nowadays. The sceptics ought to try it once, and they will soon find out that the retail cigar business is not the "cinch" that some take it to be.—*Tobacco Leaf.*

SOME VERY COMMON MISAPPREHENSIONS on the subject of Egyptian cigarettes are dispelled by the report on the agriculture and trade of Thessaly just published by the Foreign Office. Our Consul points out that tobacco is very largely grown in the province, some 9,000 acres being devoted to its cultivation, though the crop is more or less localised in districts which the war has rendered familiar, such as Kalambaka, Pharsala, Domoko, and Almiros. A good deal appears to be in request for the monopolies of Austria, Roumania, and Servia, but the majority is sent to Egypt to be made into Egyptian cigarettes, and finds its way into the London market at enormously enhanced prices. The report specially states that "the contention that tobacco blending, as practised in Egypt, is so refined an art as to be unattainable elsewhere, is one of those prejudices sedulously fostered by interested parties which have no foundation in fact." Cigarettes of Almiro leaf are of a finer scent and flavour than most of the "Turkish" cigarettes obtainable in London, and there is no reason why

our home manufacturers should not import direct. They can be obtained retail, having paid Government duty both upon the paper and the cut tobacco, at the price of eighteenpence per hundred in Thessaly, but custom prescribes that they shall reach us only via Egypt at the cost of half-a-sovereign. It would seem hard to find a *raison d'être* for the middleman in the present instance.—*The Field.*

ANOTHER TRUST.—The New York *Volkszeitung* is responsible for the following statement:—The development of the American Cigar Company, the latest foundation of the American Tobacco Company, and known by the name Tobacco Trust, is watched with great interest by all cigar makers of the U.S.A. The Trust controls the cigarette branch almost entirely. The smoke and chewing tobacco industry will be controlled in a very little time by the Continental Tobacco Company, another branch of the Trust, for several of the largest factories are already in the hands of the Trust, and others will surely follow. The American Cigar Company was founded with a capital of two million dollars, and the Trust is trying to get the whole of the cigar branch under their control. The company has bought a large factory (Powell & Smith's establishment), and also a branch of same firm in Kingston, where 1,700 females are employed. In Jersey City the same company opened a large factory, where they employ 3,000 girls in making cigars and cheroots. The other day it was announced that the Cigar Trust had taken a large factory on lease in Middletown (Orange County), where they will employ 150 boys and girls. Only children about 14 years of age will be employed here. They will be taught the trade of making cigars, and paid afterwards according to the company's generosity. Some of the leading men of Powell & Smith will be chosen to arrange the business in this factory as at Kingston, where the females receive three dollars after their apprenticeship. We have been informed that they try to get all boys and girls in Middletown and its suburbs to teach them cigar-making. At Binghampton the Trust opened a large factory. But not only in the State of New York and New Jersey is the Trust opening factories. A telegram we received a few days ago from Louisville states that the American Cigar Company have bought the large factory of Vogt, Hummel & Co., and arrangements are made to obtain some more smaller one. Doubtless the Trust is trying to get the organised male cigar-maker out of the trade, for statements made of only employing females, or, as at Middletown, "children above 14 years of age," shows the proof of it. The cigar-makers, therefore, consider this a very serious question indeed, and have given it their earnest attention.

THE BOER'S SMOKE.—The Boer is an inveterate smoker, and, as a rule, grows his own tobacco. When, however, he goes into town to sell his produce, or to attend the quarterly prayer meeting, he drags out his tall hat from the store room, and, discarding his pipe for the time being, purchases a few cigars at the trading store. On his arrival in town he will, top-hatted and cigar in mouth, enter the busy haunts of men. When he has finished his business he will invariably draw one of these weeds from his pockets, where it has lain amidst a miscellaneous collection of odds and ends, and will gravely offer it to his customer. The latter will as gravely accept it, and will lead the Boer over to the nearest bar to stand drinks. When the Boer stops at a roadside "store" for a drink, which he does whenever he passes one, the storekeeper will invariably offer him a cigar, and the Boer will as invariably accept it. This is a good business for the storekeeper, for there is something in these weeds which scorches the inside of a man's throat and makes another drink an absolute necessity.

Indian Cigars.



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FOR
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E.C.



ADKIN'S "QUEEN" CIGARETTES

"SOLDIERS OF THE" 5 FOR 1^D



Manufactured by **ADKIN & SONS,**
LONDON.

Gossip.

WHEN! oh, when! will these trade persecutions end? During the last few years the tobacco trade has been harassed enough by fluctuating duties without the additional worry of the ubiquitous Revenue officer searching stocks of tobacco for extra moisture. It is not as though the tobacco was being offered for sale, or that the small samples taken from bulk represented truthfully the state of the whole parcel. There is no law of average allowed, but presuming that the official can find, say, 1 lb. of cut tobacco in the centre of a bulk of 200 lbs., about which he has suspicions of over-moisture, he forthwith proceeds to prosecute. It matters not if the 1 lb. be only a decimal over the legal allowance and the 199 lbs. be several units under, the law, as it stands, is against the manufacturer, and he has to pay the penalty of the pillory. No account is ever taken of the day and daily sampling which goes on, perhaps for years, when the tobacco might easily take a large additional percentage of moisture, until, for probably the mistake or carelessness of a workman, *once on the wrong side*, the manufacturer is damned all over the country by the public press reports and criticisms. Only the black side of the picture appears, the public not knowing, the press not caring, (perhaps not knowing also) about the methods of sampling.

The Law has indeed had a busy time amongst us lately. Having settled the "Hand-cut" case, and decided what an Egyptian cigarette is (a truly marvellous thing to do in itself), it has now determined the wording which should *not* appear upon cigar boxes. Although the words "made in England" were clearly apparent upon a special label, without breaking which the box might not be opened, the manufacturers of a brand of cigars have been fined £15 and 20 guineas costs on account of the Spanish title "La Rosa Santiago de Cuba de Lux" and the word "Havanna" appearing on the box. The prosecution even admitted that there might be a proportion of Havana tobacco used in the manufacture of the cigars, but contended that even in this case the words in question constituted a false trade description. The curious thing is that the magis rate, having examined the box, gave it as his opinion that *he* would not have been deceived by the wording, owing to the "made in England" label being perfectly manifest.

Now I suppose our dear old friends "Claro," "Colorado," and "Maduro," with their various combinations, to say nothing of "Flor Fina," will have to go, otherwise some brazen idiot will be found to swear that he understood the penny cigar which he purchased was a real Havana because he saw Spanish wording stamped on the box. And this is the kind of peripatetic perjurer that the law fondles and believes in.

Reports from the American shores state that Mrs. Carrie Nation has now turned her attention to the cigar stores in that land of the blest. This fearful female, "anti everything," it will be remembered, achieved a certain kind of notoriety by heading a band of viragos who attacked all and sundry drinking saloons with hatchets, wrecking and laying waste everything that came in their way; it being only the natural antipathy of the male American to the using of physical force to a woman which prevented serious retaliation. Now I read that she commanded a gentleman who was smoking a cigar in the railway station at Council Bluff, Iowa, "to take the nasty thing out of his mouth." The man was somewhat smaller than Carrie and obeyed her mandate. The submission of the mere man in this case has evidently given her a further impetus in her lawlessness, and the tobacconists in some of the States are awaiting her arrival with unpleasant anxiety.

Talking about this class of creature, who imagines evil and magnifies it ten thousand fold, the following description of a cigarette is about on a par with the usual statements and false statistics formulated and published by these cranks:—"Does it occur to them," runs the dirge, "that the vicious compound is substantially a mixture of lamp black, burdock, sawdust, colt's-foot, plaitain leaves, fuller's earth, lime, salt, and alum, with a little of tobacco?" That often what they so much love consists largely of cast-away cigar stumps and quids of chewed tobacco picked up by hired scavengers in spittoons of hotels and saloons, and from the mud and filth of the public highway? These are dried in furnaces and ground together, the filthy mass being moistened with rum, mixed with opium, and rolled in paper, whereby the poison is prevented from escape, while the burning of the paper injuriously heats the mouth and throat. The cigarette is largely 'doctored,' to make its taste agreeable. For this thousands of barrels of 'Havana flavouring' is (*sic*) used. It is made from the tonca bean, which contains a drug called melleolotis, a deadly poison, seven grains of which would kill a dog. The paper covering is made from filthy rags, and it is said that in bleaching these, lime and other substances, very harmful to the membrane of the mouth, throat, and nose, are used. In burning paper thus prepared, oil of creosote is produced, to the serious injury of the mouth, throat, and lungs."

Here is a nice little nonsensical but catchy legend which may suit anyone looking out for a "wheeze." It is the creation of a firm of retailers in New York:—



The card is said to have attracted a good deal of attention, causing amusement and—business.

I have noticed recently in that excellent "Exchange" paper the "Bazaar," a discussion on tobacco, which has interested me considerably because in every instance the writers disclaim any connection with the trade, and each one proceeds to lay down what he considers to be the best tobacco or mixture for all the others to smoke; some indeed going so far as to give their local tobacconist a little advt. in their letters. This is all very nice, and I am sure everyone is grateful, but a correspondent who signs himself "Five ounces a Week" has recently asked our contemporary to execute rather a tall order. He says "I think that if you give a list of all tobaccos on the market—these could not possibly exceed 1,000 brands—stating whether mild, medium, or full flavour; mode of cutting, fine, medium or coarse; and whether in flake, cake, or shag form, and also where obtainable, you would do an immensity of good to readers. Probably if you could get someone practically in the trade to describe the varieties of tobaccos used, such papers would be of immense value to smokers." Perhaps some of my readers who have a few years to spare, and are in the early prime of life, will get on with that first thousand brands, the other five or twenty-five thousands that exist or are to come may safely be left to the second or third generation of posterity.

"CARLTON."

This is the name by which the new tobacco
is known everywhere

"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.

"CARLTON" is attractively packed and extensively advertised throughout the United Kingdom and Colonies.

"CARLTON" is listed at **5s. 2d. 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.

WM. CLARKE & SON, LTD.,

LIVERPOOL & LONDON.

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Trade News and Notes.

Trade Notes.

MR. ALBERT DE C. ANDRADE continues the firm of "Messrs. Andrade & Duncan," cigar merchants, of 17, Coleman Street, Mr. G. G. Duncan having retired from the partnership.

THE ALPINE COMPANY, of 432, Bury New Road, Manchester, have secured the services of MR. NICHOLAS PROCOPIDES as general manager of their tobacco and cigarette factory.

The staff of MESSRS. BEWLAY & Co., LTD., are organising a grand Bohemian concert at the Holborn Restaurant, to be held on Wednesday, 24th inst., in aid of the widow and five young children of the late Mr. Charles Whistance, who had been in the employ of the firm for 16 years. The case is a particularly sad and urgent one, and this effort on the part of the staff is distinct from the action of the firm, which has behaved liberally in the case already. Tickets may be procured from the treasurer, Mr. W. Stephenson, care of Messrs. Bewlay & Co., 49, Strand.

MESSRS. BRAY BROTHERS have vacated their temporary premises, at 24, Minorities, E., and are now located at 28, Cambridge Road, E.

The partnership which existed between MESSRS. GEORGE FEAVERS and JOHN WHITELEY, tobacconists, of New Road, Hebden Bridge, has been dissolved. Mr. Whiteley continues the business.

MESSRS. HARRIS BROTHERS, tobacconists, of Derby and Congleton, are making extensive alterations to the Swan Bank premises in the latter town. Two new windows are being put in, and every advantage will be taken to make the premises right up-to-date. Messrs. Harris & Sheldon, of Birmingham and Manchester, are supplying the fittings.

MR. J. J. KELLY, tobacconist, of Camden Street, Dublin, celebrated St. Patrick's Day by presenting an Irish-made cigarette free to all customers entering his shop that day. The number reached a high figure, and all the cigarettes were made under his own supervision.

MESSRS. D. & J. MACDONALD, of Glasgow, are making a handsome exhibit at the Glasgow Exhibition.

The firm of MESSRS. A. D. MASTERSON & Co., cigar merchants, of 126, New Bond Street, has been dissolved. Mr. Frederick William Cooke retires, and Mr. Masterson continues the business under the old style.

TENDERS were invited, up to the 23rd ult., for the tobacconists' business carried on for the past 20 years by Messrs. Mullens, at 5, Gordon Street, Glasgow. Messrs. Hodge & Smith, C.A., of 105, West George Street, Glasgow, are the agents.

The tender of MESSRS. OGDEN'S, LTD., for tobacco and snuff was accepted by the Liverpool Select Vestry last month.

MESSRS. GODFREY PHILLIPS & SONS' Grand Cut Virginia was the object of *Science Siftings* "Searchlight" last month, and the firm were awarded the Certificate of Merit in connection with the analysis. The following are the figures afforded in the laboratory:—

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| Moisture | 22.6 per cent. |
| Fat | 6.92 " |
| Ash | 12.60 " |
| Alkalinity of ash (expressed as potassium carbonate)... | 10.47 " |
| Carbonic acid in ash | 3.33 " |
| Nitrogen | 1.93 " |

MESSRS. SALMON & GLUCKSTEIN, LTD., have addressed the following communication to the Press:—

"SIR,—May we ask you to kindly insert in your columns our emphatic denial of the persistent rumours which have of late been spread, for some reasons unknown to us, that we were about to absorb the business of A. Baker & Co., Ltd.? We therefore ask you, in the interests of our large body of shareholders, to allow us, through your valuable medium, to publicly state that there has never been any such intention on the part of your obedient servants,

"SALMON AND
GLUCKSTEIN, LTD.,

"H. M. FISHER, Secretary.

"Clerkenwell Road, London,
March 22."

We now await, says one of the financial papers, Messrs. Baker's letter, disclaiming any intention on their part of absorbing Messrs. Salmon & Gluckstein's business.

MR. A. L. SCOTT announces that he has started business on his own account at 15, Cankerwell Lane, Leeds. Mr. Scott was formerly manager of the cigar manufacturing department of Messrs. R. & T. Hebblethwaite. The style of the firm will be "Adolphe L. Scott & Co."

MR. JOHN TROUGHTON, of 44, Market Street, Lancaster, received the order for the supply of tobacco and pipes for the King's Own Royal Lancaster Volunteers, who sailed for South Africa recently.

The firm of TYLER, SON, & HOBBS, cigar merchants, of Worcester, has been dissolved. The partners were Mr. John Henry Edward Tyler and Mr. Frank Howard Hobbs.

THE NUMEROUS RESTRICTIONS recently placed upon the manufacture of matches in Ireland are said to have led to the closing of two factories in Belfast, causing the loss of employment to about 400 operatives. One of the employers, in an interview with a Press representative, said it was impossible to fall into line with the Board of Trade requirements, as administered by the factory inspectors, and

TEOFANI'S

HIGH-CLASS

CIGARETTES

AWARDED THE

GOLD MEDAL

AT

PARIS EXHIBITION, 1900

(HIGHEST AWARD).

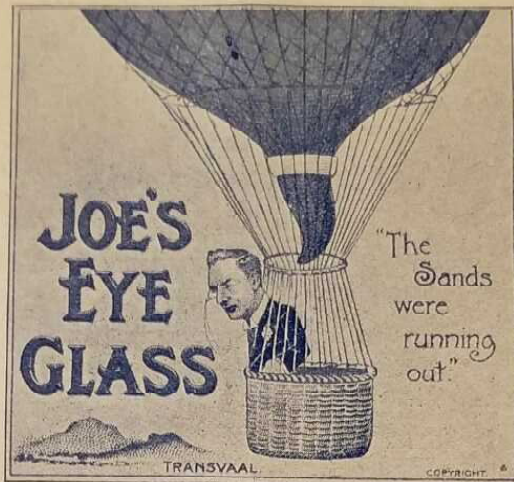
TEOFANI & CO., 18, Bury Street, St. Mary Axe, E.C.

Telegraphic Address: "TEOFANI, LONDON." Telephone No.: 2783 Avenue.

THE SEASON'S SUCCESS.

PURE
VIRGINIA
WHIFFS.

Comic
War Cartoon
in each
Packet.



3^d.
Per Packet
of 10.

Show
a Good Profit
to Retailer.

TO BE OBTAINED FROM ALL WHOLESALE HOUSES.

MURATTI'S LATEST PRODUCTIONS.

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| ARISTON , Gold Tipped | 100's, 50's & 20's | } POCKET CASES. |
| ARISTON , No. 6 | " " | |
| NEBKA , No. 3 | 100's, 50's, & 25's | |

All the above are packed in beautiful enamelled Tins.

PRICES ON APPLICATION.

Head Office and Factory : 54, WHITWORTH STREET, MANCHESTER.

London Office and Sale Rooms : 5, CREED LANE, E.C.

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TRADE NEWS AND NOTES—continued.

compete with the Swedish manufacturers. The latter, said he, take the fullest advantage of British free trade.

At Bristol, on the 19th ult., a representative meeting of LOCAL TOBACCONISTS met at Dunlop's Restaurant, under the presidency of Mr. E. G. Barnard, to hear an address from Mr. H. G. Hey, the organising secretary of the U.K.T.A. Mr. Hey pointed out the object of the Alliance—to secure a fair profit to traders—and said that already the membership was numbered by thousands. There was good reason for believing that the manufacturers would co-operate if the Alliance could show sufficient numbers. Mr. C. H. Knight, Mr. T. R. Seymour, Mr. Cox, Mr. F. O. Dunn, Mr. C. Clarke, and others spoke, and the meeting decided to support the movement.

At a meeting of the RETAIL TOBACCONISTS of Warrington, on the 26th ult., addresses were given by Mr. T. Watts, of Liverpool, and Mr. T. Glover, of Chester, on the aims and proposals of the Alliance. At the close, it was decided to form a branch of the United Kingdom Alliance for Warrington and district, the meeting being very enthusiastic in the matter. Mr. J. Beswick was elected President, and Mr. A. Perris, Secretary, *pro tem*.

An important meeting of the HUDDERSFIELD TOBACCONISTS was held at the Imperial Hotel last month, when Mr. H. G. HEYS, and others, spoke. An account of this appear in another column.

A meeting of the TOBACCO DEALERS OF BRIGHTON AND DISTRICT was held at Booth's Restaurant, East Street, on the 10th inst., to decide whether a branch of the United Kingdom Tobacco Dealers' Alliance should be formed for Sussex, with Brighton as a centre. It appears that no amalgamated society of the tobacco trade exists so far south of London, and many members of the trade felt that the time had arrived when some such institute existed to protect the trade against the "cutter," and to secure to retailers an irreducible minimum profit. Mr. A. S. Shaw, of the Executive Council in London, addressed the gathering, which was fairly well representative. His remarks went to show that an amalgamation of the trade was necessary, and he pointed out the value of the organisation, which would induce the wholesale manufacturer to make certain concessions to members of the Alliance. The organisation had proved to be very strong in numbers both in the north and midland counties of England, but unfortunately it was extremely weak in the south. However, he was pleased to think that they were beginning to wake up to the fact that unless they did something to help themselves the wholesale houses were very reluctant to do anything for them. At the close of Mr. Shaw's address all those present signified their intention of paying the usual fee. Mr. Styles, Brighton, kindly acted as President for the time being, and has voluntarily agreed to do the necessary correspondence until a local Committee has been formed. A second meeting will be called shortly.

THE OPENING SALE of the season for Sumatra and Borneo tobacco was held at Amsterdam, on Wednesday, the 27th ult., when 12,513 bales of the former and 1,557 bales of the latter were offered to tender, or a total of 14,070 bales. The highest price of the sale was obtained by a magnificent lot of 620 bales, belonging to the Deli Maatschappij—brand Deli Toewa /2. This had been valued at 150 cents, or 2s. 6d. a lb.; but fetched no less than 370 cents, or 6s. 2d. Although, however, the brokers were so far out, they had selected this parcel as the best in the sales' list. From this to second place there was a big drop, 220 cents, or 3s. 8d., being the next highest price reported. Two parcels shared this honour—one, a lot of 785 bales belonging to the Amsterdam Deli Company; while the other consisted of 374 bales from the Ranau estate of the New London Borneo Tobacco Company, Limited. The latter Company sold two more parcels at 190 cents, or

3s. 3d., and 100 cents, or 1s. 8d., respectively, consisting of 260 bales from their Bongor estate and 387 from Bandau. Third place was, singular to say, also tied for, the Deli Maatschappij realising 210 cents, or 3s. 6d., for 753 bales—brand /P/1, and /AB/2. The only London Companies selling, besides the New London Borneo Company, were the New London and Amsterdam Borneo Tobacco Company, Limited, which marketed 336 bales at 100 cents, or 1s. 8d., and the Seidang Tabak Maatschappij, which sold 365 bales at 80 cents, or 1s. 4d. A very large quantity of tobacco is now lying in Amsterdam awaiting sale, nearly 41,500 bales of Sumatra and 2,000 bales of Borneo figuring in the reports. The crop, moreover, is arriving fast by every steamer, and by the next sale, announced for the 16th inst., there should be no lack of stuff of all sorts for buyers to select from, though, naturally, at present, it is chiefly finer lots that will come on the market. The crop is said to be very far short of last year's enormous figures, and even well below the normal.

MESSRS. R. & J. HILL, LTD., of Shoreditch, E., have long enjoyed a reputation for Virginias, and for many years "Hill's Shag" has been almost a household word among retailers and the public alike. The firm are now putting on the market a tobacco which, after personal tests, we can confidently recommend as bearing out all that the manufacturers claim for it. "Hill's Special Virginia," by which name the new production will be known, is a very fine specimen of high-class fine-cut Virginia tobacco, and is sure to be appreciated by all lovers of that form of the weed. The price is fixed to allow a good margin of profit to the retailer, and Messrs. Hills invite all tobacconists to write for sample parcel so that they may test it for themselves. With reference to the firm's well-known "Fine Art" Cigarettes, we are requested to state that an entirely new set of "Statuary" Photo Cards are now being inserted in the packets; the old sets were much appreciated by the "collecting" public, and we have no doubt the new series will be equally well received.

THE very latest novelty in cigarette packing is the line just to hand as we go to press, from MESSRS. ROBINSON & BARNSDALE, LTD., of Nottingham and Aldersgate, E.C. Under the title of "Full Pack," this enterprising firm is putting on the market a cigarette made from bright Virginia leaf, of excellent quality and appearance and enclosing them in packets of a startling design. The new cigarettes are put up in boxes containing ten, with mouth-pieces and picture card, while each box represents one of a pack of playing cards. Each outer, again, containing 52 boxes, contains the requisite number of clubs, spades, diamonds and hearts to make an entire and complete pack. The novelty of the idea is further enhanced by the offer of the manufacturers, to present to all smokers who retain the boxes until they have secured empties representing a full pack, with a full size pack of choice ivory-finished playing cards. The get-up of "Full Pack" cigarettes is exceedingly attractive and colorful, and cannot fail to attract attention. At the present time they are a novelty but we venture to predict that they have come to stay. Prices and particulars may be had an application to the manufacturers, either at Nottingham or their London address.

Limited Companies.

HENRY CLAY AND BOCK & Co.—The output exceeded that of 1899, but the high price of the raw material used during the first six months, the fact that the export of cigars was considerably lower in average value, and the expense of certain alterations to the factories required by the American authorities, materially reduced the rate of profit. No reliable figures as to the annual export of Havana cigars are now



FABRICANTES DE TABACOS

THIS CELEBRATED BRAND IS MADE IN THREE SIZES, viz. :—

Lords of England

*In 100's, 50's
and 25's.*

*In 100's, 50's
and 25's.*

Regalia Britannica



Princessas

*In 100's and
50's.*

WHOLESALE ONLY, FROM THE MANUFACTURER :—

R. I. DEXTER,

NOTTINGHAM.

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TRADE NEWS AND NOTES—*continued.*

obtainable, but it is believed to have been smaller in 1900 than in 1899. The directors have not relaxed their endeavours to put a stop to the sale of fraudulent imitations of the Company's brands, and they have been rewarded with a fair amount of success. The profits amount to £49,381, and after deducting London expenses, including a reserve from income tax and depreciation, there remains £43,648. Debenture interest has been paid amounting to £10,200, leaving £33,448 to be dealt with. The interim dividend of 4 per cent. on the preference shares paid on October 1 last absorbed £6,780, leaving £27,210. The directors recommend a further dividend on preference shares for the half-year ending 31st December last, making 8 per cent. for the year, a dividend of 7 per cent. on the ordinary shares for the year, to place to reserve £6,500, and to carry forward the balance.

THE HAVANA CIGAR AND TOBACCO FACTORIES, LTD.—The report of the directors of this Company for 1900 states that although the price of raw material continues very high, the result of the trading in Havana shows a profit of £45,941. After deducting London expenses, depreciation and a reserve for income-tax, there remains a balance of £41,680. From this amount has to be deducted debenture interest paid and accrued, leaving £27,380. Dividends on the Preference shares to 31st October last have already been paid, absorbing £15,712. There remains £11,808. The directors propose to provide two months' Preference dividend accrued of 7 per cent. per annum, to place to reserve, in accordance with terms of prospectus, £747, to write off one-sixth of the balance of preliminary expenses, and to pay dividend on Ordinary shares of 3s. per share; carry forward, £2,974. At the third annual general meeting of the Company, held on the 2nd inst. at Winchester House, E.C., Lord Ebury (the Chairman of the Company), in his comments on the directors' report, said that, in dealing with the operations of 1900, the best illustration of the conditions under which they were conducted was to be found in the figures of the balance sheet, which set forth the profit made during that year in Havana. The accounts which were presented at last year's meeting embraced the result of operations for fourteen months, the present balance sheet only represented twelve months, and, notwithstanding the higher cost of raw material, the latter period held the advantage. Proceeding, the Chairman said he now came to a subject which has been a fruitful source of worry and annoyance to the Board. As early as the meeting last year he felt called upon to deplore the difficulties of procedure raised by Cuban officials in the matter of registering titles, and he was then of opinion, as they had acceded to everything suggested either by the trustees for the debenture holders or by the Cuban lawyers, at whose instigation the directors had already executed a document of portentous length and incredible redundancy of language, that the matter was in course of settlement, and that the materials for settlement were forthcoming without further reference. Not very long afterwards, however, to their great mortification, intelligence was received from Cuba that, in order to make the matter quite acceptable to the Cuban authorities, the lawyers there must begin their work all over again. In course of time another document, of still more phenomenal dimensions than its predecessor, bristling with recapitulations, definitions, and postulates, arrived. This being agreed to both by their solicitors and those of the trustees, was, in course of time, duly executed and dispatched, and, with the gargantuan meal of circumlocution, the appetites of officials for legal detail were finally appeased. No sooner, however, had the demon of law been pacified than out of the shadow stepped the demon of formality, clamorous for the acknowledgment of unsuspected rights. First among the formalities—and it was a satisfaction to be able to feel that they were only formalities which had to be fulfilled—was the transmission of all the documents to Washington, in order that they might undergo the inspection of Cuba's self-appointed

guardian angel. This operation had been satisfactorily performed, and the latest intelligence was that the documents were back in Cuba, and that, after other formalities had been observed, which were not likely to take up more than two months—a mere trifle in Cuban chronology—the registration of titles which is necessary to protect the interests of the debenture holders will become an accomplished fact. The delay had been exceedingly vexatious, but he could affirm with a perfectly clear conscience that no step undertaken either by the board or by the trustees for the debenture holders could have expedited the settlement by a single hour. He would anticipate a likely and very reasonable question by saying that during the past year there has been no renewal of negotiations on the part of the syndicate who seemed at one time so anxious to buy the Corona factory. He suspected the syndicate, on reflection, thought the position in Cuba too ill-defined to justify the investment of a large sum of money in such an experiment as an hotel in Havana of palatial dimensions. Indeed, the few months preceding, and the few months succeeding, a Presidential election are periods during which American speculators, with an eye on Cuba, might not unnaturally be expected to sit on the fence. If, however, and so soon as the apparently contemplated protectorate is established, they will come over in battalions, and as their object always appears to be to disturb every healthy condition of trade, he looked forward to their advent with more anxiety than satisfaction. Lord Ebury proceeded to call attention to various items in the balance sheet, the amount of which, in their relation to the previous year's accounts, was not affected by the different lengths of the periods compared. On the debit side was the item of sundry creditors, which was less by £10,000 than the corresponding figure. The item was made up of miscellaneous particulars, and the amount of it depended a good deal upon the stock on hand of factory equipments. On the credit side, in the property account, the item £2,500 annually set aside for depreciation was this year neutralised to the extent of £794 expended in machinery and plant upon the Legitimidad factory, which is one of the most productive components of their cigarette industry. Sundry debtors in Havana were less than half that of the preceding year. The stock of leaf tobacco and cigars was £16,000 more, and the balance of the large amount for working capital and accrued profits with the Company's agents, Messrs. Henry Clay and Bock & Co., was some £11,500 less—the figure being governed to some extent by the local distribution of stock on the day when the balance sheet is struck. It would be remembered that at the last meeting a proprietor said that the existence of this large running account conveyed to his mind the idea that this Company was financing Messrs. Henry Clay and Bock & Co. The observation did not appear to him (the Chairman) at the time to be very profound, because he was unable to follow the course of reasoning which led him to suppose that their agents could produce to the Company's credit the profits defined in the terms of the prospectus unless they were entrusted with the management of the working capital, for every penny of which they were responsible to the shareholders. The auditors' certificate was then read, as follows:—"In accordance with the provisions of the Companies' Act, 1900, we certify that all our requirements as auditors have been complied with, and we report to the shareholders that we have examined the above balance sheet with the books of the Company in Havana and London, and, in our opinion, such balance sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as shown by the books of the Company.—(Signed) CHARLES EVES & Co." The Chairman then moved:—"That the report and accounts for the year ended December 31, 1900, now submitted, be received and adopted." Mr. H. B. Præd seconded the motion. A shareholder asked if a Stock Exchange quotation would be applied for when the registration was completed in Havana, and if the purchase of the Corona factory was still in abeyance, The Chairman

TRADE NEWS AND NOTES—continued.

replied in the affirmative to the first question, and stated that nothing had been done in connection with the Corona factory. The motion was then put and carried unanimously. The Chairman proposed the re-election of Mr. Francisco de Paula Alvarez and Mr. William C. Lane as directors of the Company. He remarked that Mr. Alvarez was the deputy-chairman of the Company, and rendered very effectual assistance in the carrying out of their trade on the Continent of Europe. Mr. William C. Lane, who was the chairman of the Standard Trust Company of New York, had also rendered the Company important assistance when any questions had arisen requiring discussion and negotiation in America. Capt. Arthur Campbell seconded the motion, which was unanimously agreed to. The Chairman next moved:—"That Article 82 be altered by inserting after the word 'director' the following words: 'and any director holding office for part of a year shall be entitled to a proportionate part of such remuneration.'" He explained that the reason for this alteration was that Article 82, although, no doubt, in accordance with law, scarcely appeared to be in accordance with common sense. A legal decision had lately been given the effect of which would be, if pushed to its logical, or rather illogical, conclusion, that if a director of a Company died at one minute before midnight on December 31 he would not be entitled to receive any remuneration at all for the eleven months thirty days twenty-three hours and fifty-nine minutes of that year; but if he lived two minutes longer he would be entitled to remuneration for the whole twelve months. That appeared to him to be so absurd a position that he felt sure no set of shareholders who were appealed to would refuse to put the matter in order. Mr. Robert Monckton seconded the resolution, which was carried unanimously. A vote of thanks was then accorded the Chairman, and the proceedings terminated.

JOHN HUNTER, WILTSHIRE & Co., LTD.—The sixteenth ordinary general meeting of the shareholders of this Company was held on the 13th ult. at the London Tavern, Fenchurch Street, E.C., under the presidency of Mr. John Hunter, Chairman of the Company. The annual report for the year ending December 31, 1900, showed, after deducting the usual expenses and fees, and making provision for bad debts, a profit of £6,825, of which £1,859 was paid in August last as an interim dividend. The secretary read the notice convening the meeting. The Chairman prefaced his remarks by referring to the decease of their old and esteemed colleague, Mr. Asdaile Frank Wiltshire, who passed away on November 25 last. Those who were original shareholders would no doubt remember that Mr. Wiltshire was one of the vendors to the Company, and for some years after its formation took a prominent part in its management. Lately, however, he had not filled so active a position; so that, while all deplore his loss, it would be satisfactory to know that his decease would in no way affect the business of the company. It was not the present intention of the directors to fill up the vacancy, as their number already exceeded the minimum required by the regulations of the company. Another twelve months had passed since last they had the pleasure of meeting at their annual general meeting. One would have been better pleased had the year which marks such an important epoch of time as the passing away of a century been a more prosperous one. It was gratifying to note that while it had not been a good year for them, yet the directors were still able to recommend a dividend of 8 per cent. for the year, which was the average rate paid by the company for the past fifteen years. The year had been a difficult one, and, like many others, they had suffered from the depression which, owing to various causes, had prevailed. It was, however, strange to note that while their export trade had suffered but little, the demand for their own manufactured goods had exceeded any previous year, although the home trade for Havana cigars had fallen somewhat short. This was to be

attributed to the fact that in seasons of depression all trades engaged in articles of luxury—and Havana cigars might be classed in that category—are the first to suffer. Bearing in mind the large sums of money contributed by the British public in the earlier part of the year to the various funds in connection with the war, together with additional taxation, the increased cost of living, and the consequent reduction in the purchasing power of a sovereign, it was not surprising that many people who in the ordinary course would have smoked Havana cigars had been glad to fall back upon the cigars of home manufacture, or perhaps have been contented with the more modest pipe. Tobacco being one of those staple commodities upon which the Chancellor of the Exchequer invariably has his financial eye for the purpose of adjusting the national revenue with the expenditure, trade was disorganised during the early part of the year by an advance in the rate of duty. And now they were anxiously waiting to see whether the Chancellor of the Exchequer will think it desirable to hold the fragrant weed responsible, by a still further increase in the rate of duty, to contribute towards the amount required by the Government consequent upon the war in South Africa. Again, in consequence of the unsatisfactory state of affairs existing in certain quarters of business in which the Company have extensive dealings, more than ordinary vigilance had to be exercised before giving credit, and they had, in fact, in some cases, declined business rather than take any undue risks. Referring to the balance-sheet and profit and loss account, the Chairman continued: He was not aware that there was any particular item which called for special comment. He would, however, run through the various items, in case any present should desire information respecting them. The capital remained unaltered, namely £74,365. Reserve account was £9,400, to which amount it was proposed to add a further £700, which was the maximum sum, under the regulations of the Company, they were allowed to transfer in any one year; this made the reserve account £10,100. Creditors under the heading "bills payable and sundry accounts" amounted to £17,634, or £2,379 less than in 1899. It was to be noticed that £2,214 of this difference arose in bills payable, which meant that their imports at the close of 1900 were not so heavy as the preceding year. Marine insurance, £1,000—This item stood at £1,726 on December 31, 1899, and has increased during 1900 to £1,940, thus enabling the directors to transfer to profit and loss account £940, leaving £1,000 to cover the risk of goods arriving sea-damaged, which amount they consider sufficiently large for the purpose. They then came to a note on the balance-sheet, "liability on bills discounted, £1,167," and "contingent liability on bills negotiated, £496." The whole of the former item had been paid, and there only remained a liability on the latter item of £177, which had not then matured, but which would no doubt be paid in due course. On the credit side of the balance-sheet debtors and sundry accounts amounted to £30,649, as against £34,533, being £3,883 less, which difference was to be accounted for by the reasons already referred to. Full provision had been made for bad and doubtful debts, the proportion of which he was pleased to say was very small indeed; but as the greater portion of this item had already been received, the shareholders might be quite sure that this asset will realise the amount which was stated in the balance-sheet. Bills receivable, £928, as compared with £136 13s. 10d.; cash at bankers £6,098, as against £5,868 in the previous year. In addition to this amount it would be seen that they had £6,000 with their bankers on deposit. It would probably be remembered that in the preceding year the Company had a large stock, and in consequence were indebted to their bankers for about £4,450; but there not being any inducement to hold more than an average stock, they closed last year with less stock and more money in hand; but the shareholders might be quite sure that that money was being used to the best possible advantage. Stock amounted to £41,142, as compared with £50,850. The stock had been very care-

TRADE NEWS AND NOTES—continued.

fully valued by the managing director. Business purchase account stood at £23,000, and, although it was not proposed to write anything off that item on this occasion, the directors hoped in more prosperous years to still further reduce that amount. They next came to the credit side of the profit and loss account, wherein the gross profit for the year's trading amounted to £16,868, which, with £940 transferred from marine insurance account already referred to, amounted to £17,809, as compared with £18,169 in the previous year. Turning to the debit side of the profit and loss account, it would be seen that their expenses were £10,326, being £84 less than the preceding year. Directors' and auditors' fees were the same, £294, while the income-tax (£364) was £85 more by reason of the increased rate. The net profit was £6,825, as against £7,186, being a difference of £360. If the net profit to the amount brought forward from 1899 (£1,212) were added, then they would have £8,038. From this they must deduct £1,859, being the amount of the interim dividend paid August 24 last, leaving a balance of £6,179 to be dealt with, which the directors recommended should be appropriated as follows:— To payment of dividend of 5s. 6d. per share, free of income-tax, making, with the interim dividend, 8 per cent. for the year (this would absord £4,090), and to place £700 to reserve account, leaving a balance of £1,389 to be carried to next account. The resolution he had to propose was: "That the report and accounts now submitted be received and adopted, and that a dividend of 5s. 6d. per share, free of income-tax, be declared and paid out of the profits of the Company, being at the rate of 11 per cent. per annum for the six months ended December 31, 1900, making, with the interim dividend paid August 24 last, 8 per cent. for the year, to place £700 to reserve account, and carry forward £1,389." Mr. William Hughes seconded the motion, which was carried unanimously. On the motion of Mr. W. Hutchins, seconded by Mr. Marsh, the retiring director (Mr. John Hunter) was re-elected. A vote of thanks to the directors and staff closed the proceedings.

A. I. JONES & CO.—Commenting on the directors' report and accounts of this Company, our contemporary, the *Financial Times*, says:—Judging by the accounts for the past year, the Company is gradually drifting from bad to worse, and if the business is to be—if, indeed it can be—put on a better basis, it is high time that some alterations were made in the management. From its inception a curious reticence has been maintained in regard to the Company. Its name does not appear either in "Burdett" or in the "Stock Exchange Year Book," and reports and balance-sheets are not supplied to the Press. In this connection a brief review of the history of the Company is interesting. In 1897 the Company had a capital of £20,000, and for the period ended 17 January, 1898, a dividend of 10 per cent. was paid. In the March following the directors, in their report, stated that "a most satisfactory improvement in the general trading" had occurred, and that "the policy of extension advocated by the directors has been fully justified." With a view of extending the Company's operations the concern was then reconstructed. The Ordinary capital was increased to £60,000 and Preference shares to the amount of £60,000 were also created. For the year ended January, 1899, 10 per cent. was paid on the Ordinary capital, which, according to the report, had been allotted at a premium and fully subscribed. The Company therefore had for the following year considerably more funds at its disposal. The policy of extension was continued, and no doubt the shareholders, relying on the enthusiastic statements of the directors, were full of hope for the future. These expectations, however, experienced a cold douche in January, 1900. The report for that year revealed that the total profit had merely increased some £700, and as a result the directors recommended a dividend of only 6 per cent. on the Ordinary. We now come to the last report issued. Discouraging as was the previous document, the

report for the past year is still more so. The net profit amounts to the miserable total £684, as against £6,000 for the corresponding period. But this is not the worst. Not only was the business not "favourable," but the directors, with charming naïveté, announce that they have reason to think that the system of book-keeping should be overhauled, and that the result of an investigation caused them to doubt the accuracy of the figures of the stock appearing in the preceding year's accounts, and they have been unable to verify this item. As the system of book-keeping in question has presumably been in force for many years, it would be interesting to know how it was that the directors did not think of overhauling it long since, and it would be still more relief to the shareholders to know if the directors are a little better posted in regard to the other items. The policy of extension, which so far has proved so unprofitable, is still being continued, and it is high time that shareholders looked after their own interests. Other companies engaged in similar businesses have managed to show satisfactory results, and it is, therefore, obvious that there is room for improvement in the management of A. I. Jones and Company. For the past year the Ordinary shareholders get no return for their money, and unless some change for the better occurs reconstruction or liquidation will be the ultimate destination. The Company's investments, which were set out in the previous balance-sheet at £9,990, are now pawned with the bank for £4,000, and its liquid assets, exclusive of any surplus from these, are about £1,000. On the other hand, there are creditors amounting to £7,900. It is true there is some uncalled and unissued Preference capital, but, in view of the present position, it is not likely that the Company will be able to give such shares away, even with a pound of tobacco.

SALMON & GLUCKSTEIN, LTD.—An extraordinary general meeting of this Company was held at the Cannon Street Hotel on the 21st ult., Mr. Isidore Gluckstein presiding. The business was to confirm a resolution passed at an extraordinary general meeting of the Company, held on March 5, as reported in our last issue, cancelling Article 90 of the articles of association, and providing that the directors may carry moneys standing to the credit of separate reserve depreciating sinking of guarantee fund or any other separate account to general reserve fund, and may again sub-divide such reserve fund into any number of separate or other special funds in stocks or other investments without being liable for loss, or may deposit the moneys in any bank, or employ them in the purchase of property, &c., or as a working capital, without being obliged to keep such funds separate from assets and moneys belonging to the general or any other reserve fund. The Chairman said there was no need to again explain the nature and the necessity of the alteration, and formally moved the adoption of the resolution. Mr. Joseph Lyons seconded. The resolution was unanimously carried.

NEW YORK AND BROOKLYN TOBACCO Co., LTD.—At the third annual meeting of the New York and Brooklyn Tobacco Co., Ltd., held in Sydney, New South Wales, on January 30, the profit and loss account submitted showed a nett profit available (including balance forward) of £2,989. The dividend of 10 per cent. for the year required £1,500, and in addition £1,000 was applied for writing off goodwill, leaving £489 to credit of new account. The Chairman stated that there had been a considerable improvement in the business of the Company, the out-turn having been the best since its inception.

Fires.

A fire occurred on the top floors of a tobacconist's premises at 2, Spray Street, Plumstead, on the 18th ult. An old lady, 72 years of age, was burnt to death.

EVERY TOBACCONIST

IS INVITED TO TRY A

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OF



SPECIAL VIRGINIA

WHICH THEY WILL FIND TO BE ONE OF THE

Finest Specimens

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LOOSE VIRGINIA TOBACCO

OBTAINABLE.

The Wholesale Price admits of Substantial Profit to the Retailer.

R. & J. HILL, Ltd.,

Have always been celebrated for the High Quality of their Virginia Tobacco, but the

SPECIAL VIRGINIA

above referred to is described as "The Best that has been produced for many years in HILL'S Factory."

R. & J. HILL, Ltd., (Estd: 1775) Shoreditch, London, E.

TRADE NEWS AND NOTES—continued.

The premises of Mr. Patrick Corr, tobacconist, Armagh, were injured by fire last month, owing to a great conflagration in the adjoining buildings.

Festive.

A Smoking Concert, under the auspices of the EDINBURGH AND DISTRICT TOBACCONISTS' ASSOCIATION, was held in the York Hotel, George Street, Edinburgh, on the 21st ult. Mr. D. Y. Morris occupied the president's chair, while that of the vice-president was filled by Mr. G. W. Stratton. There was a good attendance of members, and the concert was voted an unqualified success. Messrs. Morris, Stratton, Hunter, and others ably contributed to the evening's entertainment. Representatives from several wholesale houses were present, amongst them being Mr. Borland (Messrs. D. & J. Macdonald), Mr. Ferguson (Messrs. Gallaher, Ltd.), Mr. J. Lapraik (Messrs. De Sola Pinto & Co.), Messrs. Mackenzie (Messrs. Stephen Mitchell & Son), Mr. Nicol (Messrs. J. & F. Bell, Ltd.), and Mr. A. Thomson (Messrs. F. & J. Smith).

The Sixth Annual Smoking Concert of the SPHINX ATHLETIC CLUB (Messrs. Lambert & Butler, Ltd.), was held in the Banqueting Hall of the St. James's Restaurant, on the 22nd ult., when a large company thoroughly enjoyed the capital programme provided by the executive. The string band, under the direction of Mr. C. R. Butler, proved again a great success, and much credit is due to Messrs. C. T. Garwood, C. Arthur, and J. R. Bentley for the evening's arrangements. The chair was occupied by Mr. C. E. Lambert, who was surrounded by a host of friends, and the following were among the artistes who contributed to the harmony:—Miss Clarice King, Miss Florence Venning, Miss Kate Willey, and Messrs. Lacey, Clifton, Capper, Arthur, Knight, Albert, Ivimey (violin) and Reynolds.

Freemasonry.

The March meeting of the SIR WALTER RALEIGH LODGE (2432) was held at the Inns of Court Hotel, Holborn, on the 28th ult. Bro. Charles Ransford, I.P.M., opened the Lodge in the absence of Bro. Rayner, W.M., and soon afterwards vacated the chair in favour of Bro. George Ransford, P.M., P.P.G.S.B., Middlesex, who impressively passed Bros. Kevis, Beatty and Phineas Phillips to the Second Degree. The Worshipful Master of the Lodge, having travelled that day from the south of Ireland, now arrived, and proceeded with the initiation of Messrs. W. R. Daniel, Samuel Phillips and A. H. Cornish to membership of the Craft. Bro. J. L. Van Gelder's resolution affecting the charities of the Lodge was after some discussion relegated to a committee. In addition to those already mentioned the following were present: Bros. A. S. Benjamin, S.W., O. C. Moore, J.W., W. H. Bullock, P.M., Secretary, A. Jones, S.D., E. Grahner, J.D., W. C. Lightfoot, I.G., G. Emblin, P.M., D.C., S. Maier, W.S., E. Asser, Steward, Jas. Parkins, Organist, Wm. Klingenstein, P.M., H. Cosins, H. Alberge, D. Naphtali, J. D. Pappelia, J. C. Metcalfe, T. H. G. Francott, W. Proctor, P.M., and several others, including Bros. Bratt, Oades and Webster, visitors. After the banquet the usual toasts were proceeded with and duly responded to, the Bro. Initiates' speeches and those of the Brethren who were initiated at the last meeting but prevented from returning thanks on account of the national mourning, being exceedingly acceptable and delivered well to the point. It is worthy of note, that for the first time in the history of the Lodge, the toast of "The King" was given, and, as the Worshipful Master proudly added, "Our Protector"; needless

to say it was received with fervent heartiness by all present. The musical arrangements under the control of Bro. Harry Alberge were unfortunately curtailed owing to lack of time, but the sweet rendering of "When other Lips" and "Eileen Mavourneen," by Bro. Bratt, and the sturdier singing of humorous songs by Mr. Jack Samuels, made up in quality for whatever may have been lacking in quantity.

Foreign.

A HUGE TOBACCO WAREHOUSE in Cloversport, Kentucky, was destroyed by fire last month, the loss being estimated at half a million of dollars. About 2,000 inhabitants will suffer through loss of employment.

THE MEXICAN CIGARETTE FACTORIES are contemplating a "combine." According to the *Levant Herald*, the experiments which have been made in Attica in the culture of Turkish tobacco have proved fairly successful, and during the current year many similar tests are to be made by the landowners in that province and other parts of the kingdom. The Greek Government is taking steps to promote the industry, and has sent a quantity of Kavalla and Xanthi tobacco seed to Zante for planting. Experts in tobacco cultivation have also been attached to several agricultural stations to instruct the peasants, and altogether it seems that a real attempt is being made to establish the industry in the country. Greece may thus prove a strong competitor to Turkey as a tobacco grower.

THE BOARD OF TRADE have received through the Colonial Office, copy of an ordinance effecting an increase in the duties of certain articles imported into St. Christopher and Nevis. The duty now leviable on tobacco is, in leaf, if imported in packages containing not less than 500 lbs. 11d. per lb. Manufactured (including snuff), 2s. 11d. per lb.

AN ACT of the Queensland Legislature, assented to on the 28th December, 1900, authorises the Governor in Council, at any time within three months before the imposition of uniform Customs duties by the Australian Commonwealth, to reduce, by Proclamation, the Customs duties on unmanufactured tobacco and the Excise duties on tobacco, cigars, cigarettes, spirits, and beer, it being provided, however, that no such Customs or Excise duty is to be reduced below the minimum duty payable at the time upon articles of the same description in any other State of the Commonwealth. In cases where a contract has been entered into, before the date of the Proclamation, for the purchase or delivery after such date of any of the articles mentioned, the purchaser will be allowed to deduct from the price of the article the amount of any reduction of duty effected by the Proclamation, or, when the price has already been paid, will be entitled to recover an amount equivalent to such reduction from the vendor. The vendor may, however, in cases affected by this provision, declare the contract null and void by notice in writing served on the purchaser within 14 days after the date of the publication of the Proclamation.

A NEW CIGAR FACTORY has recently been established in Madras, by Rajah Sir Ramasawmy Moodelliar, Kt., G.I.E., which promises well. Dindigul tobacco is the basis of the general output of the factory.

A NEW TARIFF went into effect in British Honduras on February 1st of the present year, under which the following duties will prevail:—cigars, 4 dollars per 1,000 and 25 per centum ad valorem; cigarettes, 1.50 dollars per 1,000; tobacco, leaf, 8 cents per pound; tobacco, other than leaf, 50 cents per pound; all other merchandise, 10 per centum ad valorem. The tax on commercial travellers has been raised from 5 dollars to 10 dollars per annum.

TRADE NEWS AND NOTES—continued.

THE TOBACCO STEMMERY established at Wangarratta by the Victoria Department of Agriculture as a means of assisting the tobacco-growing industry of the state, commenced operation recently under the supervision of the departmental expert, Mr. A. J. Bondurant, and the progress of the business is being watched with interest. Mr. Bondurant has advocated the establishment of this stemmery since his connection with tobacco culture in Victoria began, and local growers of leaf will be encouraged to continue in the industry, with a knowledge that a market can be found at all times for their produce at a satisfactory price. Work began with 21 boys. A number of men do the heavier labour, and the boys are employed in stripping—a simple operation, consisting of the removal of the main stem that runs through the centre of the leaf, and for this work they are paid at the rate of one halfpenny per pound of stripped leaf. The plant comprises a boiler for generating steam and a cast-iron tank, into which the leaf is placed on shelves during the steaming process. While the leaf is moist it is stripped, being afterwards tied into "hands," and hung in the drying-room, where it is graded before being packed in tierces for export. There were 30 tons of leaf in the building recently, but it is estimated that there are 250 tons in the district waiting for the stemmery, and advices have been received of some to be returned from Melbourne, where several consignments have been waiting for two or three years for a favourable market. The stems taken from the leaf have hitherto been regarded in Victoria as a waste product, but at Mr. Bondurant's direction inquiries made by Mr. J. M. Sinclair in England show that there is a constant demand for stems in England and on the Continent, where they realise 1d. per lb., being made into low-grade tobaccos, snuff, insecticides, sheep dips, &c. It is probable, therefore, that trial shipments of stems will be made, and if a profit of a half-penny per lb. be realised this by-product should pay the cost of stripping.

CUBAN TOBACCO HARVEST.—According to *Nieuwe Rotterdamse Courant*, the reports concerning this year's Cuban tobacco harvest are, up to the present, not very favourable. It appears that the planters did not go on with the cultivation of the fields after they were put in proper order on the conclusion of the war, because the results obtained in the previous year were scarcely satisfactory. Besides, the high labourers' wages made tobacco culture too expensive. Quite at the beginning of the planting season the weather was inclement and the first crop not satisfactory either in quality and quantity. Later on, however, the weather improved, and the second crop was better, whilst not much is expected of the third crop owing to the weather being too dry. The total result will therefore this year be a very medium harvest of a varying quality. Fortunately there is a certain stock in hand, at Havana, and the supply of good Havana cigars will not be shortened this year, but will probably be dearer.

Personal.

MR. R. I. DEXTER, of Nottingham, whose marriage with Miss JEANIE GLEN, we had the pleasure of reporting in our last issue, is now spending his honeymoon in Madeira.

MR. P. TEOFANI (of the well-known firm of Messrs. Teofani & Co.), has been created a Knight of the Order of the Saviour, by His Majesty the King of the Hellenes. This is a notable addition to the several other distinguished honours held by Mr. Teofani.

MR. JAMES DUGDALE, who recently retired from the position of manager of the Pioneers' Co-operative Society's Tobacco Works, in Rochdale, after 19 years' service, was the recipient of a handsome time-piece, last month. Mr. E. Stott, the general manager, made the presentation on behalf of the employées of the works.

Obituary.

MR. JOSEPH GREGG, tobacconist, &c., Market Place, Hexham, on the 20th ult., aged 33. Mr. Gregg was a native of Hexham, his father having been connected with the trade of the town for many years, and the death at such a comparatively early age is keenly felt by his many friends.

MR. WILLIAM McLEOD, tobacconist, Kirkealdy, on the 15th ult.

We regret to have to announce the death of the wife of MR. THOMAS CRAIG, tobacco manufacturer, Aberdeen (T. Craig & Sons), which took place on the 10th ult. Mrs. Craig was only 24 years of age.

An open verdict was returned by the coroner's jury on the body of MR. EDWIN CRUSE, tobacconist's traveller, which was found last month, having been washed ashore at Worthing. The deceased, who lived at 11, Avondale Road, East Dulwich, was married, and had two children. He left his home telling his wife that he was going to a situation worth £10 a-week, and nothing was heard of him until some days subsequently, when his remains were found as above.

MR. WILLIAM KERR, tobacconist, Irvine, N.B., on the 8th inst. The deceased gentleman was badly assaulted by a ruffian while standing near his own shop a fortnight ago.

MR. J. R. DIBBLE, wholesale tobacconist, Bootle. The deceased gentleman was found drowned at Boulogne on Easter Sunday.

Probate of the will, dated April 8th, 1897, of MR. RICHARD WILLIAM BARRINGTON, of Eden Park, Dundrum, Dublin, and of the firm of W. and M. Taylor, of Dublin, manufacturers of and dealers in tobacco and snuff, who died at Llandudno, on the 15th October last, and whose estate has been valued at £52,978 7s. 10d., including £1,504 in England, has been granted to his widow, Mrs. Henrietta Maria Jane Barrington, and Mr. Matthew Barrington Jellett, of Dublin, solicitor; to the latter of whom the testator bequeathed £100; to his godson, Richard Edmund Bayly, £50; to his daughter Alice Henrietta, wife of William Keswick, in addition to the provision made for her by her marriage settlement, £500; to his daughter Helen Lucy Johnstone Barrington, £2,000, being the amount of a legacy to her from her godfather Sir R. Jardine, and in trust for her further £6,000. The testator left to Mrs. Barrington his property, Eden Park and the effects there, £500 and a life annuity of £800 charged on his interest in the business of W. and M. Taylor, which he carried on in partnership with Wm. Frederick and John Eustace Jameson. He left his interest in the said business subject to payment thereof of the annuity to Mrs. Barrington, and the legacies to his daughter, Helen Lucy, in trust, as to two-thirds for his son John Lawrence Barrington, and as to one-third for his son Richard Irving William Barrington, the former of whom is to receive £400 a year, and the latter £250 a year until they attain respectively the age of 25 years. Mr. Barrington left his residuary estate in trust for his daughter Helen Lucy Johnstone Barrington.

Law.

CLAIM FOR CIGARETTE.—In the Lord Mayor's Court, on March 22nd, an action was brought by MESSRS. PAULIN, JACOBI & Co., cigarette manufacturers, against MR. H. SHEINER, a tobacconist of South Tottenham, to recover £5 6s. for cigarettes supplied. Mr. Crampton (instructed by Mr. Nordon) was counsel for the plaintiffs, and Mr. Hughes

(instructed gave evidence ordered that it was said The defence Russia. direction. that if he at the e correspo the defe municat bottom plaintiff to the c

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TRADE NEWS AND NOTES—continued.

(instructed by Mr. Harris) for the defendant. Mr. Jacobi gave evidence as to the delivery of the cigarettes, which were ordered through a traveller. After delivery the defendant, it was said, admitted his liability, and promised payment. The defendant's case was that the traveller was now in Russia. It was for the plaintiffs to prove that he had directions to secure orders under the circumstances mentioned. The order was given by the defendant on a promise that if he did not sell the goods he was to send them back at the end of two months. That was borne out by the correspondence. When a fresh invoice was sent in for £5, the defendant practically said that he only wanted to communicate with the traveller, whose name appeared at the bottom of the bill. The jury returned a verdict for the plaintiffs for £4 6s., and ordered the goods to be sent back to the defendant.

A TOBACCO BILL. REDFORD & Co. v. HEARN.—In the Clerkenwell County Court, on March 3rd, Messrs. REDFORD & Co., of 49, Exmouth Street, Clerkenwell, tobacco manufacturers, sued Mr. E. HEARN, licensed victualler, 104, Allington Street, Victoria Street, S.W., for £3 7s. 8d value of goods sold and delivered. The defendant did not appear, and judgment was entered for plaintiff for amount claimed, to be paid in 14 days.

A QUESTION OF SALE.—At the City of London Court, on March 29th, Messrs. J. VAN RAALTE & Co., cigar merchants, 80, Fenchurch Street, sued Mr. CANDELENT, tobacconist, 288, Old Kent Road, for £4 14s., for cigars sold to him in bond, and for dock rent which had accrued since the purchase. Mr. Appleford, in the employment of the plaintiffs, spoke to having sold the cigars to the defendant at 1s. per 100 in bond. He said that they had agreed the number at 9,000, but he thought there were more. The arrangement was that they should clear the goods for the defendant without making any charge. An invoice was sent, but the defendant had not paid. The defendant now said that he did not give an order for the cigars. It was true that the plaintiffs' representative brought some dock samples to him, but he merely replied that he would see about the matter. He had written to the plaintiffs asking what the charge of £4 was for, and when a representative called upon him, he explained that he was just forming his business into a company, and could not give an order. The fact was that the plaintiffs wanted to push the cigars on to him when he did not want them. The transaction took place twelve months ago, if at all. Mr. Commissioner Kerr asked why the plaintiffs had waited so long in bringing their action. Cigars ought to be sold for cash. He could not help them. They could try the action somewhere else if they liked, but they must be non-suited now. The plaintiffs were non-suited, and the defendant was allowed his costs.

Police.

A DRUNKEN SOLDIER'S FREAK.—At the Canterbury Police Court on March 18th, before Mr. G. Collard (Chairman), Mr. J. Walker, and Mr. T. Ceutes.—ALBERT HILTON, a private in the 3rd Hussars, was charged with stealing two boxes of cigars, a box of cigarettes, six pipes, and three cigarette holders, value £2 15s., the property of Henry Follion, Hamilton, Cornwall.—Prosecutor, who carries on a tobacconist's business at 16, St. Peter's Street, deposed that about one o'clock on Sunday morning, March 17, he was knocked up by the police, and on going downstairs found that his shop window was broken, and the articles mentioned in the charge missing. He closed his shop soon after 11 o'clock on the previous night, Saturday. He had no shutters, only a front blind. Sergeant Jackson stated that at 12.40 on the morning in question he was on duty in Northgate Street with P.C. Ormonde when he saw prisoner proceeding to the Barracks. He had a great coat on, but

was not wearing any cap. Witness stopped him and asked him what had become of his cap. He said that he had lost it in a fight down the street. He then took a cigar from his pocket and asked witness to have a smoke. Witness asked him where he got it from and told him to open his coat. Witness then saw the box of cigars produced under his left arm. Witness took him to the police station, where, on searching him he found 16 loose cigars. Witness told him he would be charged with stealing the cigars, and he replied that he did steal them from a shop up the street.—Prisoner pleaded guilty and said that he was drunk at the time. He dropped the cigars and cigarettes in the Friars when he heard someone coming.—A charge against prisoner of wilfully breaking prosecutor's window and committing damage to the extent of £2 was then gone into.—Prosecutor stated that the window was safe on Saturday night. It was the side window leading into the door and was plate glass. Sergeant Jackson gave corroborative evidence. Prisoner told him he broke the glass with his elbow. Inspector Dunk said that prisoner was sent to prison for six weeks' hard labour on the 8th February this year for stealing fowls.—The Bench sentenced prisoner to two months' hard labour on the first charge, and for breaking the window they fined him 10s. and costs 7s. 6d., and ordered him to pay the damage, £2, or undergo a further one month's hard labour.

GENEROUSLY DEALT WITH.—At the Chertsey Petty Sessions on March 2nd, WILLIAM DREW, a labourer, of Chobham, was charged on remand with stealing eight cigars, valued at 1s. 4d., the property of HENRY GEORGE, on March 18th. From the evidence it appeared that the prisoner went into the prosecutor's shop at Chobham to buy a pipe. He was asked by an old lady who attended to him to reach some pipes down from a shelf. He did so, but after he was gone 29 cigars were also missed. Subsequently information was given to the police, and Sergeant Fletcher found him inside a public-house, with eight cigars, corresponding with others similar to those which had been missed from the shop, in one of his pockets. The prisoner pleaded not guilty, saying that the cigars were given to him by a man whom he did not know.—Fined 20s. or 14 days. The money was at once paid.

THE SHOP HOURS ACT IN DUBLIN.—On March 15th, in the Northern Police Court, WILLIAM O'CALLAGHAN, tobacconist, Talbot Street, Dublin, was charged under the Shop Hours Act by Inspector Scott with employing an assistant, a young girl, named BRIDGET KEENAN, under 18 years of age, beyond the legal hours of working. Mr. Rice, solicitor, conducted the case on behalf of the Corporation. Defendant denied the charge of overworking, and stated that the arrangements in his establishment were such that the girl had four hours off every day of the week, and eight hours off on three days. Mr. Wall said that the case was rather an unsatisfactory one. He dismissed the case of overwork. A charge of not providing proper seating accommodation was also not proved against this defendant, and was dismissed. On a third charge of not having a copy of the notice duly posted in his establishment the defendant was convicted, and fined 10s. and costs.

MISDESCRIPTION.—At Guildhall on March 22nd, before Alderman Dr. Crosby, Messrs. ROBINSON & BARNSDALE (LIMITED), cigar manufacturers, of 183, Aldersgate Street, London and Nottingham, were summoned for unlawfully selling two boxes of cigars, to which a false trade description had been applied. Mr. Biron represented the defendants, and pleaded not guilty. Mr. Bodkin appeared in support of the summonses, which he said were taken out under the Merchandise Marks Act of 1887, for selling goods to which a false trade description had been applied, and also for applying a false trade description. The words "trade

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TRADE NEWS AND NOTES—continued.

description" meant any description, statement, or indication, direct or indirect, as to the place or country in which any goods were made or produced. In the present case it was suggested that two brands of cigars, "La Rosa Santiago de Cuba de Lux," and "La Rosa Santiago de Favorite," sold by the defendants, were not Havana cigars, and the defendants had thus committed an offence. The defendants had their offices in London and their works at Nottingham, and the goods in question were either made in London or Nottingham, probably at Nottingham, and sold on the 20th of February by them to Mr. John Begg, who was acting on behalf of the Trade Mark Owners' Association for this prosecution. These cigars had been sold for some time, and having regard to the marks on the box, and on the cigars themselves, it was clear that if there was any Havana tobacco in the composition at all, it would be of the very smallest proportion. Some years ago there was an association of manufacturers at Cuba who agreed together for the purpose of protecting goods coming from Havana to use a label of the Association which should bear the name written in facsimile of the manuscript signature of an officer of the Association. It was not compulsory, but optional. The learned counsel thought it was pretty well known amongst the public that a label of that kind, with the manuscript signature upon it, and in Spanish, was a guarantee to the ordinary purchaser that the cigars came from Cuba. The statute of 1887 was passed, amongst other things, to put a stop to what had been going on prior to that date, the sale of cigars as Havannas which had been made in Bremen, Hamburg, Whitechapel, and Nottingham. The practice did stop, but some firms had been endeavouring to sail very close to the wind, and the defendants had sailed so near as to bring themselves within the statute. The boxes in question had upon them in prominent lettering the word "Havanna." The Alderman (interposing): I should conclude, if I saw the box in the window, that the box had been stamped in Havana, and contained veritable cigars from Havana. Continuing, Mr. Bodkin drew attention to the fact that on the boxes there was an imitation of the trade label. The Alderman (examining the box): If I had the box in my hand I should correct myself, for this is manifestly made in England by the label. Mr. Bodkin: The general label is written in Spanish, but "made in England" has been written so as to imitate the signature of the general label. I submit that it is only an endeavour to get out of the provisions of the statute, and a fact which exaggerates the matter. Continuing, Mr. Bodkin said that his friend would have to explain the Spanish on the label, even if he relied on the words "made in England." Several expert witnesses were examined, and expressed the view that the labels on the boxes and the boxes themselves would mislead the public. For the defence Mr. Biron submitted that anyone in the cigar trade would know that the label was the real test of the thing he was buying, and on the label, however formal it might be, there appeared the words "made in England." He proceeded to deal with the section of the Act when the Alderman observed that the meaning of the section was clear, and that instead of the word "Havanna" being stamped on the box, "England" should have appeared. Mr. Biron remarked that his clients were most anxious to find out really what the law was in this matter. They were a limited company which sold a large number of British cigars, and discovering that a large number of firms were selling British cigars with what they considered misleading labels, they wrote to the Board of Trade, who by the Act of 1891 were appointed the tribunal who were to decide whether cases of this kind should be prosecuted, for an opinion as to their own mode of selling British-manufactured cigars. The Board of Trade replied, and, finding that no proceedings were being taken, this firm drew from it the inference that the Board of Trade did not consider either that it was an offence against the Act or that it was a case in which proceedings

could be taken; so what they did was to proceed to sell themselves cigars identical in manufacture with those which they had sent to the Board of Trade, but, in order not to mislead the public, altered the nature of the boxes so as not to make them imitations of well known firms, and put upon them "made in England." He submitted that they were by this not infringing the Act of Parliament. He did not say they had not been selling things contrary to the Act, but that they were not criminally responsible for what they had done. After the indication from the Bench he might say the cigars would not be sold again in this way. The defence was they had "otherwise acted innocently." The Alderman: I am clearly of opinion that the offence has been committed in both cases, and I impose a fine of £10 and costs in the first, and £5 and costs in the second. Mr. Bodkin: The out of pocket expenses are £20. The Alderman: The Society has done a duty to the public, and I shall allow 20 guineas costs.

MOISTURE PROSECUTION.—At the Burnley Borough Police Court, on the 27th ult., before Messrs. J. Greenwood, T. C. Holden, A. Strange and L. Brotherton, the LANCASHIRE AND YORKSHIRE TOBACCO MANUFACTURING Co., LTD., and ALEXANDER THOS. LENDRUM, the managing director of the firm, were jointly summoned for an infringement of the revenue laws, by having in their possession tobacco which contained an excess of moisture. Mr. Hawkins, from the Solicitors' Department, Somerset House, London, appeared on behalf of the Inland Revenue Authorities, and Mr. Wm. Preston, of Preston, represented defendants. In his opening statement, Mr. Hawkins said the summons was taken under 50-51 Vic., chap. 15, of the Inland Revenue Act, which imposed a penalty upon any manufacturers "who shall have in their custody or possession any tobacco which shall contain more than 35 per cent. of moisture." By a later Act of 1898, the limit of percentage of moisture had been reduced to 30, and the defendants were summoned for exceeding that limit. It was necessary that tobacco should contain some moisture to prevent it crumbling away, but it was only a question of price or profit which made manufacturers get anywhere near the 30 per cent. allowed. It was important to remember in connection with cases of that description that 1 per cent. of moisture added meant a half-penny per pound to the manufacturers in profit. In the present case a sample of tobacco was taken upon the premises of the defendant Company on the 21st of January, by Mr. Walker, an officer of revenue at Burnley. At the time of the officer's visit, there were a number of rolls of tobacco in a press, and at the request of the officer one of these rolls was handed to him by the workman who was in charge. A portion of the roll was cut out and sent for analysis, and was found to contain 35.3 per cent. of moisture, or 5.3 per cent. over the legal limit. Mr. Preston, interposing, said it might save the time of the Court if he informed the Bench at that stage that his clients were prepared to admit that a technical offence had been committed, but it had been through an accident. Mr. Hawkins then stated the facts shortly, and said Mr. Lendrum, as the managing director of the Company, was informed of the result of the analysis, and he stated that some accident must have happened to that particular roll. The prosecution, however, could not understand any accident which could cause such an excess of moisture. The authorities had on two previous occasions warned the defendants, the first time being in March, 1899, and the second in November of the same year. He (Mr. Hawkins) understood the defendants had agents in Liverpool whom his clients had had occasion to take proceedings against in respect of samples of tobacco taken. Mr. Preston: These people at Liverpool are not the agents of the Lancashire and Yorkshire Tobacco Company. John H. Walker, an Inland Revenue officer at Burnley, then gave evidence as to the taking of a sample of "Pigtail" tobacco from defendants' manufactory on

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TRADE NEWS AND NOTES—continued.

January 21st of the present year. The roll was in one of the presses, and the portion he sent for analysis was cut from about midway between the centre and the outside of the roll. The analyses showed that the tobacco contained 35.3 per cent. of moisture or 5.3 per cent. over the limit allowed. Mr. Gracey, Government Analyst for Somerset House, said he had analysed the sample. There were two experiments. One gave 35.4 per cent. and the other 35.2. He therefore gave the excess as 5.3. For the defence, Mr. Preston said the tobacco from which the sample was taken was what was called the best roll. Immediately the officer had visited the premises on January 21st, Mr. Lendrum, the manager, caused an analysis to be made of the tobacco from which the sample had been taken, and put himself into communication with the supervisor in Burnley, afterwards going up to London and seeing one of the officials at the laboratory there. The Company were the first to discover the excess of moisture, and disclosed the fact to the officials before they had analysed the sample taken, and it was the excess which led them to think there had been some accident or gross carelessness somewhere, because it was not such an excess as any tobacco manufacturer would attempt to put into tobacco with a view to sale. Having found that excess, the Company made exhaustive inquiries in the works. It had been customary before putting the tobacco rolls into the presses to dip them in water—to just plunge them in and out again—so as to prevent the outside becoming too dry and cracking in the hot presses. It was possible that the man engaged in the operation allowed that particular roll to fall into the bucket in which he was damping them and remain there a short time, possibly not discovering it until he dipped another roll of tobacco in. At the time the sample was taken there were only 60 lbs. weight of this tobacco in the works which could be sold, the value being about £10. Careful enquiries had been made of all the workmen, and though they could not get any of the men to admit that they had carelessly left the roll in the water, yet the Company were bound to think there must have been an accident of some sort to cause such an excess of moisture. His clients had analysed various portions of the roll themselves, and found that they varied from 4 per cent. under the limit to as high as 6 per cent. This led them strongly to believe that there had been an accident with this particular roll. They didn't know this at the time. They willingly gave the samples asked for, because they were confident there had been no attempt to work the tobacco over the limit. Mr. Lendrum had been a tobacco manager for fourteen years, and he had never been summoned before. The Company were turning out a little over half-a-million pounds weight of tobacco a year, and it was sampled all over the country, so that if there had been any attempt to over-moisten the tobacco they would have been summoned before. Mr. Hawkins: This Company has only been in existence since 1898. Mr. Preston, continuing, said the Company had taken every means, even so far as discharging one of the servants, to discover how the accident had occurred. There was no attempt to either deceive or procure from the public money for tobacco which had over the limit of moisture in it. They had always tried to keep within the 30 per cent. In this case the excess was so great that it was clear to them that there had been a mishap of some sort. He asked the Bench to look upon it as a technical offence, and if they felt that they should inflict a penalty, that it should be a nominal one. A fine of £5 and costs was imposed, the chairman reminding the defendants that they could have inflicted a penalty up to £50. They, however, had taken into consideration their previous good conduct, and the fact of this being the first case against them.

IMPUDENT ROBBERY.—At the County of London Sessions last month, WILLIAM ANGUS PANTON, 30, described as a builder, who appeared in the dock in the

uniform of a trooper in the Imperial Yeomanry, was indicted for having stolen a box of tobacco and £2 10s. in money, belonging to ELIZABETH CHAPPLE. Mr. J. Campbell was for the prosecution; Mr. de Michele for the defence. On March 5th, the prisoner, who had recently joined the Imperial Yeomanry, and was about to start for South Africa, went to say good-bye to some friends of his named Chapple, who kept a tobacconist's shop in Wandsworth. While he was there, Mrs. Chapple went out to fetch some whisky, leaving him to take care of the shop. Soon after her return the prisoner went away, and after he had gone she missed £2 10s. from the till and a small tin of tobacco from the counter. No one else had been in the shop in the interval. The prisoner was arrested the same evening, and the tin of tobacco was found on his mantel-piece, and £1, alleged to be part of the stolen money, in his pockets. The jury found him guilty, recommending him to mercy on the ground that he appeared to have been drinking at the time. It was stated that the prisoner bore a good character until recently, when he was tried and acquitted at this court on a charge of theft. He was sentenced to six months' imprisonment with hard labour.

THE TRADE MARKS BILL.

MR. R. H. WALTERS, Chairman of Messrs. Ogden's, Limited, has forwarded the following letter to the press, respecting the law as regards trade marks. The whole subject is one which very materially affects the tobacco trade, and Mr. Walters' remarks are to the point:—"Sir, Noticing from the Parliamentary reports that Mr. J. Fletcher Moulton has introduced a Bill to amend the law relating to trade marks, we shall be glad if you will allow us a small space in your valuable columns to urge upon the Government the necessity of providing facilities so that this Bill, introduced by Mr. Moulton, may receive adequate discussion. For many years we, amongst other large manufacturers, have suffered grievously from the defective trade mark regulations now in force. The definition of a trade mark as construed by the Patent Office officials constitutes neither more nor less than a grave public scandal. Conflicting decisions are the order of the day, and grave injustice is consequently being done to English manufacturers whereby foreign trade is retarded and home trade crippled. As an illustration of the absurdities of the present law, we would point out one instance in our own experience:—A short time ago we applied for the registration of one of our well-known trade marks. Within a few days a similar application was made for the same trade mark by another individual, this individual having no rights whatever in the mark, not being a trader, and his only object in applying for registration was to sell the mark en gros to either ourselves, the rightful owners, or to some other of our competitors. Notwithstanding that the attention of the Comptroller was drawn to the facts—first, that the trade mark was our exclusive property; and, second, that the conflicting applicant had no intention of using it himself and did not carry on any business in which he could use the mark, and that his only object in registering it was to induce us to purchase the mark from him, yet the Comptroller registered the mark in this gentleman's name, and at the present moment we, who are the actual owners of the mark, are not registered, while this other individual, who has no intention of using the mark, is the registered owner. Such grave injustice as this ought to be impossible in practice, and as a matter of fact has been provided for in the Bill introduced by Mr. Moulton, which contains, in our opinion, many valuable clauses."

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Receiving Orders.

HODGES, THOMAS MUNRO, tobacconist, &c., 27, Church Street, Staines, Middlesex. Date of petition and receiving order, March 12, 1901, on debtor's petition.

HOWARD, W. G. (trading as Byne & Co.), tobacconist, 3, Old Town Street, Plymouth. Date of petition, March 13; receiving order March 19, 1901, on creditors' petition.

DODSON, WILLIAM, tobacconist, 89, White Abbey Road, Bradford. Date of petition and receiving order, March 21, 1901, on debtor's petition.

LIEBERMAN, PHILIP, tobacconist, 88, Hessle Road and 4, Lowgate, Kingston-upon-Hull. Date of petition, February 25; receiving order, March 25, 1901, on creditors' petition.

GOODMAN, EDWIN CHARLES, tobacconist, 1, Camden Road, Tunbridge Wells, Kent. Date of petition, March 14; receiving order March 25, 1901, on creditors' petition.

First Meetings and Public Examinations.

HODGES, THOMAS MUNRO, tobacconist, &c., 27, Church Street, Staines. First meeting, March 28, 1901. Examination, April 23, 1901, 2.30 p.m., at Court House, Kingston, Surrey.

DODSON, WILLIAM, tobacconist, 89, White Abbey Road, Bradford. First meeting, April 4. Examination, April 17, 1901, 10 a.m., at the County Court, Manor Row, Bradford.

HOWARD W. G. (trading as Byne & Co.), tobacconist, 3, Old Town Street, Plymouth. First meeting, April 10.

Examination, April 22, 1901, 12 noon, at Town Hall, East Stonehouse.

LIEBERMAN, PHILIP, tobacconist, 88, Hessle Road, and 4, Lowgate, Kingston-upon-Hull. First meeting, April 12. Examination, April 22, 1901, 2 p.m., at Court House, Town Hall, Hull.

Adjudications.

HODGES, THOMAS MUNRO, tobacconist, &c., 27, Church Street, Staines, March 15, 1901.

DODSON, WILLIAM, tobacconist, 89, White Abbey Road, Bradford, March 21, 1901.

HOWARD, W. G. (trading as Byne & Co.), tobacconist, 3, Old Town Street, Plymouth, March 22, 1901.

LIEBERMAN, PHILIP, tobacconist, 88, Hessle Road, and 4, Lowgate, Kingston-upon-Hull, March 25, 1901.

GOODMAN, EDWIN CHARLES, tobacconist, 1, Camden Road, Tunbridge Wells, April 2, 1901.

Notices of Intended Dividends.

MEREDITH, DANIEL MORGAN, tobacconist, 21, James Street, Cardiff. Last day for receiving proofs, March 29, 1901. Trustee, George David, 117, St. Mary Street, Cardiff.

SCHOTEL, GERARD ADRIANUS JACOB, cigar importer, 93, Aldersgate Street, E.C. Last days for proofs, April 6, 1901. Trustee, A. H. Wildey, Official Receiver, Bankruptcy Buildings, Carey Street, W.C.

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HADDOW, JAMES, tobacconist, 15, Botchergate, Carlisle. Last day for proofs, April 6, 1901. Trustee, John Henry Ward, Royal Chambers, St. George's Square, Huddersfield.

PERMUTH, SAMUEL, tobacconist, lately of 5A, Stafford Street, and now carrying on business at 11, Mill Street, Hanover Square, W. Last day for proofs, April 10, 1901. Trustee, A. H. Wildey, Official Receiver, Bankruptcy Buildings, Carey Street, W.C.

RICKARDS, ELIZABETH, tobacconist (a married woman), 63, Parade, Leamington. Last day for proofs, April 16, 1901. Trustee, Edward Thomas Peirson, Official Receiver, 17, Hertford Street, Coventry.

Notices of Dividends.

CROSSLEY, HUMPHREY, tobacconist, &c., 52, High Street West, Glossop. First and final dividend of 1s. 7½d. in £, payable March 14, 1901, at the Official Receiver's offices, Byron Street, Manchester.

CHADWICK, JOHN, tobacconist, 77, Church Lane, Pudsey. First and final dividend of 1s. 11½d. in £, payable March 19, 1901, at the Official Receiver's offices, 31, Manor Row, Bradford.

THE OMNIBUS AND TRAMCAR CIGARETTE AUTOMATIC SUPPLY Co., LTD., 30, Minories, E. First and final dividend of 3s. 4½d., payable any day (except Saturday) between 11 and 2, at 33, Carey Street, W.C.

LATHAM, JOHN THOMAS (trading as A. and J. T. Latham), tobacconist, &c., The Cross, Westgate, Tadcaster. First and final dividend of 11d. in £, payable April 3, 1901, at the Official Receiver's office, 28, Stonegate, York.

FISHER, BERNARD (trading as B. Fisher & Co.), wholesale and retail tobacconist, 92, High Street, and formerly of 24, Hill Street, 87, Worcester Street, and 28, Broad Street, all in the city of Birmingham. First and final dividend of 3d. in £, payable April 12, 1901, at Prudential Buildings, Corporation Street, Birmingham.

ZAKHEIM, MARTIN, formerly tobacconist's foreman, 10, Downs Road, Clapton. First and final dividend of 3s. in the £, payable any day (except Saturday), between 11 and 2, Bankruptcy Buildings, Carey Street, W.C.

RICHARDS, HARRY, tobacconist, 329, Commercial Road, Landport. First and final dividend of 1s. 5½d. in £, payable April 16, 1901, at Official Receiver's offices, Cambridge Junction, High Street, Portsmouth.

Order made on Application for Discharge.

HADDOW, JAMES, tobacconist, 15, Botchergate, Carlisle. Unconditional discharge granted. March 1, 1901.

Notices of Release of Trustees.

KING, HORACE WILLIAM, tobacconist, Cornfield Road and Central Buildings, Eastbourne. Trustee, George Montague White, 14, Old Jewry Chambers, E.C. Feb. 1901.

WINE, HYMAN, tobacconist, &c., late of 126, but now of 118, Osbourne Street, Kingston-upon-Hull. Trustee, Arthur Stewart Maples, Official Receiver, Trinity House Lane, Hull. March 8, 1901.

Partnerships Dissolved.

The partnership heretofore subsisting between ARCHIBALD DUNSTAN MASTERSON and FREDERICK WILLIAM COOKE, carrying on business as cigar, tobacco and cigarette merchants, manufacturers and importers, at 126, New Bond Street, under the style of "A. D. Masterson & Co.," has been dissolved by mutual consent as and from March 1, 1901. Debts due and receivable by A. D. Masterson, who continues the business.

The partnership heretofore subsisting between ALBERT DE COSTRA ANDRADE and GARNIER GEORGE DUNCAN, carrying on business as cigar merchants at 17, Coleman Street, E.C., under the style of "Andrade & Duncan," has been dissolved by mutual consent, as and from February 28, 1901. Debts due and receivable by Albert de Costra Andrade, who continues under the style of firm as heretofore. March 19, 1901.

The partnership heretofore subsisting between GEORGE FEAVERS and JOHN WHITELEY, carrying on business as tobacco and cigar merchants at New Road, Highbury Bridge, under the style of "G. Feavers," was dissolved by mutual consent as and from February 23, 1901. Debts due and receivable by John Whiteley, who continues the business.

The partnership heretofore subsisting between JOHN HENRY EDWARD TYLER and FRANK HOWARD HOBBS, carrying on business as hop, oil, colour and cigar merchants at the City of Worcester, under the style of "Tyler, Son & Hobbs," has been dissolved as and from February 20, 1901. March 22, 1901.

In the Matter of—

ALEXANDER WALTER BUCHANAN, tobacconist, &c., Littlehampton. The debtor appeared at the Brighton Bankruptcy Court, on the 21st ult., before the Registrar, Mr. A. O. Jennings, for his public examination, in the course of which he stated that his liabilities were £181 8s. 9d. and his assets £9 18s. 7d. He started business at Little-

MALCAJIK CIGARETTES.

These Cigarettes are made by hand throughout of Tobacco specially grown on the Importer's own Plantations in Asia Minor, and guaranteed to be free from any sort of adulteration or artificial aroma; they possess a flavour quite distinct from any other Brand of Cigarettes.

The following well-known firms, among others, have been appointed Agents for their respective districts—

| | | | | | |
|----------------|--------|--------------------------|-----------|---------------|-----------|
| ALLEN & WRIGHT | London | HARRY DASH | Brighton | W. HEDDERLEY | Oxford |
| J. BRUMFIT | " | J. SINCLAIR | Edinboro' | A. COLIN LUNN | Cambridge |
| J. WOOD & SONS | " | J. H. FINLAY & Co., Ltd. | Newcastle | SNELL & Co. | Plymouth |
| E. GRAHNERT | " | LEAHY, KELLY & LEAHY | Belfast | HAY & SON | Sheffield |

Applications for agencies from firms of similar standing are solicited.

C. C. O. VAN LENNEP, 23, BUDGE ROW, E.C.

hampton eleven years ago with a capital of £120, which he had saved, and bought a business for over £200, borrowing the difference between the two sums. Ultimately he transferred the business to the present premises, and also bought a stationer's business for £790. He was able to find part of the money, and borrowed £450. In July, 1897, he executed a deed of assignment, but retained the hairdressing business at 19, High Street, on a quarterly tenancy. He first knew he was in difficulties after the assignment in August or September last. At Christmas he was pressed for rent, £42 being owing in respect to it, and at the end of January a distress was put in. A sale followed, and after the sale the executors of Mr. Lear, who had advanced him money from time to time, brought him a letter and asked him to sign it, which he did. The Official Receiver: Did it authorise them to take over the balance realised from the sale of the stock after the rent had been paid? Debtor replied that he could not say off hand, but he was told they claimed the stock because they had made advances on it. The Official Receiver: Why did you make over the money to Mr. Lear's executors in preference to the other creditors; was it because Mr. Lear had been friendly to you? Debtor: No.— Did they use any pressure?— No. The Registrar: Then I can't understand why you signed it.— Debtor: They had the money, and I couldn't get a statement from them. The Registrar: Can you suggest any reason for signing it other than that you were asked to? Debtor: No. Answering other questions, debtor said the takings amounted to from £700 to £1,000 a year, out of which he estimated that the profit was £200. He did not think it cost him £200 a year to live, but he had put down £25 as the net loss on the business. The Official Receiver: Is that consistent with the statement that you made £200 a year profit? Debtor: Yes, I think so. I think I lost £150 by the forced sale. The value of the stock before the sale was £250. As the first meeting of creditors had not been held, the examination was on the application of the debtor adjourned.

ELIZABETH POTTS, tobacco-nist, Ivy House, Gorleston. The debtor came up at the Yarmouth Bankruptcy Court, on the 18th ult., on her adjourned examination. Full particulars of the case appeared in our February issue, and the statement of affairs having been filed, the case was now closed. The liabilities amounted to £201, and the assets showed a deficiency of £50.

EDWARD NATHAN, cigar merchant, of 52, Finsbury Pavement, E.C. On the 15th ult., the hearing of an application by the bankrupt for an order of discharge came before Mr. Registrar Brougham, at the Bankruptcy Buildings, Carey Street. A receiving order was made in March, 1896, upon a creditor's petition. The liabilities were returned at £92 11s. 7d., and nothing had been realised. It was reported that the bankrupt from October, 1894, till about May, 1895, traded in a small way as above. The liability to the petitioning creditor (£51 3s. 10d.) was in respect of a speculation by bankrupt for differences on the Stock Exchange in May, 1895, he being then without means, and insolvent. The Official Receiver further reported that the assets were not sufficient for the payment of 10s. in the

£, that the bankrupt had not kept proper books of account, and that he had contributed to his bankruptcy by rash and hazardous speculation. It was asked that the discharge should be granted subject to a judgment being entered up against the bankrupt for £50, and the hearing was adjourned to enable the bankrupt to arrange, if possible, for the immediate payment of £50.

NATHAN H. MUXLOE, tobacconist, Belgravegate, Leicester. The adjourned examination of this debtor was held on the 16th ult., when, after giving some particulars of borrowed money, he was allowed to pass. Particulars of the case appeared in our previous issues, but the liabilities are now stated to be £982 5s. 7d. and assets £198 2s.

JOHN SHINGLER, trading as M. G. Shingler, tobacconist, &c., of 98A, Wellington Road, Leeds. The debtor now resides at Burley, and came up at the Leeds Bankruptcy Court last month for his examination. The gross liabilities are put down at £169 1s. 0d., and assets £104 4s. 11d. Debtor stated that he was formerly a foreman in a steel smelting works. He denied that his average earnings then were £10 a week. Sometimes he earned £6 10s. in a week, and sometimes only £1. The average would be about £3 a week. His object in starting the stationery and tobacco business was for his daughter, who was nearly 21 years of age. Her name was M. G. Shingler. He opened the shop on December 22 last, and put into it about £50 he had saved up. The business never was a success. He was discharged from his employment, probably because he had disobeyed the rules which prohibited any employee from opening a shop. He was now a labourer at the Leeds forge at 18s. a week. Bankrupt was asked several questions with regard to the possession of a valuable collie dog, which he said had run away, and also some jewellery which was in pawn. In the event an adjournment for a month was granted to enable the Official Receiver to make further inquiries.

JAMES RATTRAY, cigarette manufacturer, Torpichen Street, Edinburgh. The debtor appeared at the Edinburgh Bankruptcy Court on the 26th ult., with a statement of affairs, showing a deficiency of nearly £250. No questions were asked, and the bankrupt took the oath. Mr. James Craig, C.A., of 27, York Place, Edinburgh, is trustee.

The Largest Manufacturers of
**HAND-MADE
INDIAN CIGARS.**

✻

LONDON :

**93,
Leadenhall St., E.C.**

✻

HEAD OFFICE :
36, Abdul
Reheman
Street,
BOMBAY

✻

Factory :
**TRICHINOPOLY,
INDIA.**

✻

**ASK FOR
FLOR DE CAMA
— AND —
RUTTILAL.**

Dealers supplied with their own
Brands, Characteristic Indian Labels.

Agencies
Invited.

AT A VERY EARLY AGE both the King and the late Duke of Coburg took to cigarettes—indeed, the story goes that while they were yet in the nursery they used to roll pieces of brown paper, and, in defiance of their nurses, sit with their knees crossed puffing away at imaginary cigarettes. The King allowed his boys to smoke as soon as they showed the slightest desire to do so; but the habit never appealed much to the late Duke of Clarence, who very rarely smoked, though his brother George took to it with avidity—and at the present moment he is very rarely seen without a cigarette between his lips.

FRENCH TOBACCO.

That the product of the French Government tobacco factories differs from all other manufactured tobaccos is a well-known fact; it not only differs, but it is, with perhaps the exception of Italian, the worst and least tempting description of the "divine weed." The Government farms out large areas to native cultivators, supplying them with seeds, and during the period of growth officials carefully examine each plant, noting at the same time the progress made. No expense is spared in the cultivation, the farmers receive a certain price for the leaf, which is their remuneration for the work necessary in weeding and tending, and only a certain percentage of waste leaves are permitted, so that the farmer does not even get his tobacco for nothing. The plants are grown from the finest Kentucky and Maryland seed, are generally reared to perfection in the sunny South, and yet in the process of manufacture are transformed into as nauseous a concoction as was ever misnamed tobacco. Not only is this the result of their home-grown crops, but good leaf imported from the two States above named, which have all their characteristics preserved in manufacture in Great Britain and America, when manipulated by the Regie loses all its virtue and assumes only the flavour of the factory. Everything at the Quai d'Orsay factory is in profusion, enormous stacks of leaf are found on all sides, and after the initial treatment the leaves go to the cutting room where they are turned out into huge piles of coarse cut or fine cut by long rows of cutting machines. After this it is put into tubes about 12 yards long and 2 feet in diameter, when dried air is pumped into these and circulated round. The next process is fermentation, which takes place in a cool dry room, the tobacco being stacked in large mounds. After three months it is ready to go out in the world to satisfy the palates

of our continental neighbours and disgust those of every other nation.

The packing of the tobacco in the familiar wrappers by machinery, each machine being fed by a couple of workers whose duties are to weigh the tobacco, the weight of packets being afterwards checked automatically by testing machines similar to those used for testing coins—the weights falling down into a receptacle placed directly under the "chute," the incorrect packets falling either to the right or too heavy or too light, as the case may be.

Female labour is paramount in the Government factory, over 1,500 women, whose ages vary from sixteen to sixty, being constantly employed, and it is the aim of management to enlist whole families in their service, and to encourage intermarrying among the employees.

Sixteen is the age at which the apprentices enter the factory, and after thirty years service they become entitled to a pension of 600 francs for men and 400 francs for women, the pension being, however, quite optional on their part if not satisfied with the work. Wages are paid every ten days, being calculated by piecework, and the workers carefully time themselves, having a watch or small clock in front of them so that they may keep up their average earnings. Working at cigarette-making for a little over nine hours a day, a woman may earn 5 francs in that time, but this means great efficiency as well as hard work. Of course, the greater number of cigarettes are turned out by machinery, over one hundred machines—some producing from 2,000 to 4,000 per hour—being in use. The Quai d'Orsay factory employs two thousand three hundred hands, and is the principal one in the country, but there are nearly twenty branches situated in various parts of the Republic, each one turning out its proportion of the two million pounds of tobacco annually manufactured under the Regie, and contributing their quota to the enormous revenue of 370,000,000 francs.

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SPEECH

A N important list was taken of Mr. E. Association the organi listened to forcible spee siderably in the a campaigning publish this speech n taken as representati attendance was not as again is a sign of the scheme. The Chair were glad to see him who had not joined th was absolutely necess as well as it was possi the manufacturers told own hands if they wo that the manufacturer some persons would b the Alliance, but he- facturers were not opp why they should be. that they could make cising their minds abo the Chancellor of the do so, if the trade had they could make prio would be favourable.

Mr. G. P. RILEY, t reported the chairmat combination. He es turn up of members sent out, and that th readily supported by being non-existent, Huddersfield Associ eight members, and subscribing member in expenses. They h Council, and had jo all asked to become asked to try and wo get inflated prices, b would give them a taken into account i members would al render the origina Newcastle-on-Tyne- splendid and far-reac on the trade. He ha Questions were Mr. H. G. HEV sai of the idea of assoc had been regarded what they wanted, over the country, a benefits which the Riding Council wa they were only see logical conclusion tion. If they we they would be able reason, and he did anything out of re minimum of 20 p that was brought t week for an abr



A BUSY DAY.
"Where there's smoke there's fire."

—Tobacco Leaf.

THE ALLIANCE.

SPEECH BY MR. H. G. HEY.

AN important meeting of the Huddersfield tobacconists was held last month, under the chairmanship of Mr. E. H. WADE, the president of the local Association, when an address by Mr. H. G. HEY, the organising secretary of the U.K.T.A., was listened to with great attention. Mr. Hey is a forcible speaker, whose words, however, cool considerably in the printing, but as he has just completed a campaigning tour through the principal centres, we publish this speech more fully than usual, and it may be taken as representative of the whole. Unfortunately, the attendance was not as good as it might have been, but this again is a sign of the apathy which exists towards the new scheme. The Chairman in greeting Mr. Hey, said they were glad to see him amongst them. He hoped that those who had not joined the Alliance would speedily do so, for it was absolutely necessary that they should gather their forces as well as it was possible for them to be gathered. In fact, the manufacturers told them that they had the matter in their own hands if they would only combine, and he did not think that the manufacturers were antagonistic to them. No doubt some persons would be inclined to throw a wet blanket over the Alliance, but he wished to point out that as the manufacturers were not opposed to the Alliance there was no reason why they should be. What they asked for was a fair price so that they could make a fair living. Some persons were exercising their minds about the Budget, but he did not think that the Chancellor of the Exchequer would interfere, but if he should do so, if the trade had only this combination to fall back upon, they could make prices such that all the dealers in the trade would be favourable. He proposed "Success to the Alliance."

Mr. G. P. RILEY, the hon. secretary of the association, supported the chairman's views as to the value of the new combination. He expressed regret that there was such a poor turn up of members considering the large number of circulars sent out, and that the efforts of the association were not more readily supported by those who, in the event of the association being non-existent, would be the greatest sufferers. The Huddersfield Association was established in June, 1895, with eight members, and now there were on the books fifty-five subscribing members: and it had spent a little short of £100 in expenses. They had affiliated with the West Riding District Council, and had joined the Federation, and now they were all asked to become members of the Alliance. They were all asked to try and work together for the common good, not to get inflated prices, but such prices as the chairman had said would give them a fair margin. Local conditions had to be taken into account in regulating prices, and he hoped that the members would all join the Alliance, so that they might render the originator of the scheme—Mr. St. John, of Newcastle-on-Tyne—the thanks which were due to him for the splendid and far-reaching influence which the scheme would have on the trade. He had great pleasure in seconding the proposition.

Questions were invited, but as no one had any to ask, Mr. H. G. HEY said, he was there to advocate the extension of the idea of association into a national one. Amalgamation had been regarded as a necessary factor if they were to get what they wanted, and so associations had been formed all over the country, and they had justified their existence by the benefits which they had secured for the traders. The West Riding Council was formed out of the associations, and now they were only seeking to carry the idea of association to its logical conclusion by the establishment of a national association. If they were united in one vast national association they would be able to get what they asked for in the name of reason, and he did not suppose that there was a man in that room or on the governing committee who would ask for anything out of reason. They only asked for an irreducible minimum of 20 per cent. profit on their turnover, and when that was brought to its lowest terms it only meant about 30s. a week for an abnormally long period of work and service

behind the counter. Dealing with the Chancellor of the Exchequer's attitude to the trade last year, he said that if instead of making the additional duty 4d. he had made it 8d. it would have been more satisfactory to the trade, and had there been a National Association in existence last year they would have been able to go before the Chancellor of the Exchequer, and probably have got an alteration. The Alliance scheme contained a penalty clause to which some objected, because they said it was coercion, but he argued that it was perfectly just, as it was only intended to secure a reasonable living for every man who was engaged in the tobacco trade. The penalty clause would prevent the cutter from cutting, because he would be losing money all the time he was doing it, and it could only end one way. When they met the manufacturers they were simply twenty-two in number representing themselves only, and every one of them recognised that the position of the manufacturers was unassailable, but every one of the manufacturers spoke in the most cordial terms of the object that they had in view. In fact, they said that if they could get a majority on their side the Alliance was an accomplished fact; if not, then it would, he (Mr. Hey) thought, be another scheme born in vain. The question was, were those in the trade prepared to do something to better their conditions? His answer was that it was better to join the Alliance, the subscription to which was so reasonable that all engaged in the trade could afford it. Dealing with the objections to the scheme, he denied that it was a manufacturers' scheme, and pointed out that Mr. Michael St. John, who originated it, was a retail dealer, and never touched the wholesale at all. Then as to publicans and grocers, he said the grocers and the Wine and Beer Trade Association had promised to stand by the Alliance; and as to the objection that the scheme would not work, he said that a proposal would be made as to manufacturers' prices which would make the scheme work if there were any danger of its not doing so, and the "cutter" would be effectually dealt with. Some persons objected to the scheme because it was too elastic, but he contended that its universality and elasticity were two of the great essentials to its success. He then proceeded to deal with the conditions of sale under which they as tobacconists worked, and then, referring to the Governing Committee of the Alliance, said he had never met with so excellent a body of men, and he was more than anxious that Yorkshire should rally well round the Alliance, and support it by every means in their power. Reverting again to the Chancellor of the Exchequer, he said the right hon. gentleman said that if there was any objection to be made to the proposed increase of the tobacco duty he would be prepared to listen to a deputation from a representative body, but they had not one. The Manchester Stock Exchange sent a representative body, and got what they wanted. Almost every trade had a representative body for its protection, and could find voice, directly or indirectly, in the House of Commons, and to watch over its interests whenever they were assailed; and, in conclusion, he asked that the whole of those who were engaged in the retail tobacco trade of Huddersfield and district would join the new Alliance, and make it the thorough success which it would become if all lent a helping hand. (Applause.)

In reply to Mr. Riley and others,

Mr. HEY said that the interests of the small dealer would be watched as closely as those of the large dealers. With reference to the question of the co-operative stores, he said their idea was that the bonus on tobacco should be done away with altogether, for tobacco dealing on the co-operative plan could not be worked at a profit, but must involve a loss.

On the motion of Mr. A. KELSEY, seconded by Mr. G. P. RILEY, and supported by Mr. T. D. RAMSDEN, Mr. STOTT, and the CHAIRMAN, a very cordial vote of thanks was passed to Mr. Hey for his presence and his address.

Mr. HEY replied, and a vote of thanks to the Chairman concluded the proceedings.

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Geo. Low

The Cigar & Cigarette Industries in South America.

FROM a report published in one of our American contemporaries on the South and Central American countries in which cigars and cigarettes are manufactured, it would appear that the largest numbers are made in Mexico, Mexico City being the headquarters of the trade, although Vera Cruz and Puebla run that city close for the output of cigars, and other districts compete with the capital in the cigarette industry. The total output of Mexico for the year 1899 is given at 1,339,497 lbs., and cigarettes at 10,837,218 lbs. In the neighbourhood of Mexico, says the report, the cigars are all hand-made, no tools being employed—one man making the entire cigar. The only tools used are cutters or knives, and, while some of these are imported, a large number are made in Vera Cruz, but, as a rule, they are of very cheap manufacture. The output of the factories around Mexico City varies greatly, and the number of hands employed ranges from 300 to 400 men and boys in the larger factories to 30 or 40 in the smaller ones. The largest cigarette factory in the district employs something like 1,000 women and girls, and this number decreases in proportion to the size of the factory. A cigar maker in that city can earn from 4s. to £1 per day, and cigarette makers from 4s. to 12s.—though this, of course, depends upon the experience, skill and industry of the worker.

In Mazatlan the number of cigarettes made annually is 17,500,000, and of cigars, 1,900,000. About 730 people are employed in the industry in that district. No machines are used. Wages are slightly less than in Mexico, a man earning from 48s. to £3 per week, and women and girls £1 to £2. In Nuevo Leon there are a few small cigar factories, but none of sufficient importance to merit especial mention. A peculiar production of Saltillo is a cornshuck cigarette, intended, of course, for local consumption, in which about 150 girls are employed. The tobacco used in the manufacture of these cigarettes is imported from the United States in leaf, and comes from Louisville and New Orleans. The factories of Vera Cruz are important, each one turning out from 25 to 100 different brands of cigars. In addition to these, a large number of cheap cigarettes are turned out. The total output of cigars in that district per year is estimated at 90,000,000, and of cigarettes, 30,000,000. As in the Mexico district, the man who commences the manufacture of a cigar completes it. In a very few instances efforts have been made to introduce the team system, but very few machines are used, and those that are used are imported from the United States. Moulds are very seldom employed. A peculiarity of the trade in Vera Cruz is that it is in the hands of Cubans, although the natives are now taking more interest in it.

In Honduras a very few cigars are manufactured, and those entirely by hand. The import tax is so light, about 24s. per 1,000, that there is no incentive to manufacture. The duty on cigarettes is only 75 cents per 1,000, and these are not manufactured in the colony. In Costa Rica there has been a fiscal monopoly of the cigar and cigarette industry since 1898, but anyone is free to import under its operation by payment of the duty. The chief centre of the industry in the Republic is San Jose, in which there is one cigarette factory supplied with machinery and run by motor power, having a capacity of 150,000 cigarettes daily. In Nicaragua the business is carried on indiscriminately, from house to house, no machinery whatever being employed, and the output being a very poor and cheap grade of goods, the better qualities all being imported from Mexico, Jamaica and Cuba. In Salvador there is no Government monopoly and no internal revenue tax, and it is, therefore, very difficult to anywhere nearly estimate the production of manufacturing that is carried on. It is known,

however, that all the principal cities contain one or more establishments for this purpose. About two-thirds of the population smoke. All cigars and cigarettes are hand-made, and, in many instances, the grower of tobacco manufactures his own cigars, the women monopolising the work. No surplus stock is carried, on account of the destructiveness of the tobacco worm, and the output is therefore governed by the consumption. It is estimated that the annual output of cigars in Rosario, the principal point of the industry in Argentina, is 12,000,000, and of cigarettes, 18,000,000 packets of ten each. Cigars are not entirely hand-made, moulds and rollers being employed, all of native manufacture; but in several cigarette firms machines are employed, some of American, others of English, and still others of native manufacture.

In Chili there are machines in use, two factories in Iquique using about forty machines. There is a large demand for both cigars and cigarettes in the mining camps, and in some of these centres there is quite a growing manufacturing industry. But the real centres of manufacturing in Chili are Santiago and Valparaiso, where at the present time any person may import or manufacture tobacco, cigars or cigarettes upon paying a very small yearly licence. As well as the large factories there is a great deal of house-to-house manufacturing carried on. One of the factories in Valparaiso, the Compania General de Tabacos, uses seven French cigarette machines with a capacity of 3,000,000 packets of fifteen cigarettes each yearly. The cigarettes turned out by this firm have the appearance of hand-made goods, but are not gummed, the paper being turned in at the ends. In a few factories in that city team-work is done on cigars, but as a rule it is one-man work. Nearly all the cigar moulds, stamps for boxes, tickets, rings, &c., are imported from Germany, as they are very much cheaper than similar articles offered by the United States.

In Dutch Guiana the domestic industry is very limited, and the imports are valued at nearly £10,000 annually. The market in cigarettes is controlled by W. D. & H. O. Wills, of Bristol, at a price of about 6s. per thousand, less 5 per cent. commission to the importer. These cigarettes are wrapped in oil-paper, packed in small tins containing fifty cigarettes, 400 cigarettes to the pound, and others containing ten. It is stated on good authority that the cigarette industry in Paraguay is as yet in its infancy, the annual output not exceeding 4,500,000, although the habit is said to be steadily on the increase. Up to a very recent date this was a practice entirely among the foreign population, the natives preferring cigars, and there are three centres for their manufacture—Asuncion, Villa Rica and Carapegua. There is no internal revenue on the manufacture of cigarettes in Paraguay, and for that reason it is difficult to form any accurate estimate as to the annual output. They are entirely hand-made.

In Montevideo, Uruguay, about 15,500 pounds of tobacco are used monthly in the manufacture of cigarettes, and from 175,000 to 200,000 pounds in the manufacture of cigars, but the latter are manufactured all over the country wherever there is a local demand. One manufacturer uses two American cigarette machines. The moulds, tools, &c., employed are almost entirely of German or Belgian manufacture. In Maracaibo more than 200 people find occupation in the manufacturing of cigars, where only one factory uses machinery.

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THE CIGARETTE.

I'm a modest cigarette,
 Just a little thing, and yet
 They
 Hold me up
 To the indignation
 Of the world
 As a crime
 Unwhipt of justice ;
 And they punch me in the slats
 Cause the nice young man in spats
 Treads
 The primrose path
 Of dalliance
 With me
 Breathing
 My lotus-lulling fragrance
 Through his immature
 Lungs and
 Lights and
 Liver,
 And congesting
 His delicate mucous membrane
 And his sensitive bronchial tissues
 With my inhalations ;
 Which is not my fault, of course,
 When he coughs and shows up hoarse,
 Because
 If he smokes me,
 It is my bounden duty
 To return the compliment
 By smoking him.
 Then they slug me without ruth,
 Saying I corrupt the youth
 Of the lowly and the highly kind the same,
 And they say I have a smell
 Which is something worse than—well,
 I'm not bad enough to mention such a name.
 Furthermore,
 I am charged with
 High crimes and misdemeanours,
 From colour blindness
 To locomotor ataxia,
 From pipes
 To paresis,
 And they jump on me like sin,
 And they call the lawyers in
 But, darn it all,
 I ain't to blame,
 Am I ?
 They don't have to
 Smoke me
 Unless they want to,
 Do they ?
 Confound them,
 They begin it,
 Don't they ?
 I'm a little cigarette,
 Very little, and I'll let
 Them alone
 If they'll
 Let me alone ;
 But
 If they fire me up, you bet
 They will find a cigarette,
 In the course of time, will get
 The best of them—and yet
 It is not the cigarette
 That
 Is raising
 All the row,
 Is it ?

—William J. Lampton in *New York Sun*.

Remember

THAT those men who think that a prosperous dealer is made so purely through the courtesy of the neighbourhood in which his store is located, are badly mistaken. A restless dealer, seeing another's store flourishing, often concludes that anyone could be as successful in the same location, and confidently opens a store across the street. Usually he finds, after a couple of months, that the other fellow's success continues, while the trade seems to be going by his own door. Even then he fails to see the moral of the incident, and finally closes his doors, laying his misfortune to the fact that the sun falls on the wrong side of the street, or blaming the neighbourhood for it on the grounds that his goods were too fine to be appreciated. Until it dawns upon this man that success is the reward of hard work, tact, and perseverance on the part of the man behind the counter, he will be subjected to a succession of bitter disappointments. Taking away another man's trade is deucedly rude, from a social standpoint. Conceding, however, that it is permitted by the laws of business etiquette, it is well to remind the designing dealer that in order to accomplish the feat he must not only equal the successful man in personality, store attractions, goods, and close margins, but he must excel him in nearly every particular. And this is generally a stiff proposition ; for if the other fellow were not well up in all of these features, his success would be a minus quantity.

* * *

THAT window display has for its object the catching of customers. This is the fact, stated abruptly, but nevertheless with complete truthfulness. The ideal window display should, first, attract the attention of possible customers ; secondly, interest them sufficiently to secure their trade, either at the moment or later on ; and, thirdly, be dignified yet inexpensive, and not calculated to cause too much inconvenience. Needless to say, the ideal window display, as outlined above, is as rare in our business as in any other. Nevertheless we can frequently come pretty close to it, and even a window display that is not completely up to the ideal standard is better than none at all. Many things which might attract attention momentarily would not interest sufficiently upon a closer inspection, and numerous displays that might be affirmatively answered in both of these particulars would be barred by the limitations of the third condition.

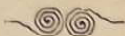
* * *

THAT one of the most important things in successfully conducting a retail cigar business is cleanliness and neatness in goods and fixtures. To boil the whole matter down to a concrete substance, it is merely a case of "a good journeyman being known by his tools." An untidy stand or store, with goods higgledy-piggledy, is apt to prejudice a customer. But scrupulous neatness and cleanliness denotes a certain pride in the business, and argues for good goods at right prices. A man who is careless about the way in which he keeps his cigars may well be the same in buying them ; that is very often the point of view of the more or less fastidious smoker. Cleanliness is the next best thing after capital for a retail cigar dealer.

* * *

THAT your labour is in vain when window dressing unless you have the glass spotlessly clean and polished up to the last degree. No matter how much pains may be lavished upon the interior arrangement of the display, nor how attractive the goods shown may be, much of the effect is lost if the observer gazes at it through dull glass. There are many preparations for window cleaning, but soap

powders and such mixtures should be avoided. They invariably leave the glass sticky and liable to collect dust. A little lime mixed in the water gives excellent results, when, after a thorough washing, the glass is rinsed with alcohol. An old dry newspaper or, better still, clean soft paper is splendid material to use in giving the window a final polish; when vigorously wielded it is far superior to cotton or woollen rags for this purpose. Care should be taken in using preparations containing acids where the glass is framed in metal, as, should the solution be permitted to penetrate beneath the metal, the latter would, in time, corrode, and weaken the setting of the glass.



On the Sizes of Cigars.

Few things puzzle the young tobaccoist more than the multifarious markings of a brand of cigars, and until he has thoroughly mastered what the various words branded on the boxes relate to he will always be hopelessly at sea. The question of sizes is an everlasting puzzle, as new words are being daily coined to meet the views of certain purchasers, though the standard marks of well-known manufacturers will always refer to the same class of goods. The following article from our New York contemporary, *Tobacco Leaf*, on the subject, is both amusing and interesting:—

Something was said about the size of a certain cigar which we were discussing.

"All tommyrot!" exclaimed the dealer, disdainfully.

"What?" I asked.

"This system of cigar sizes," answered the dealer. Then wheeling suddenly in his chair he faced me and asked:

"In what respect is a concha different from a concha especial or a concha fina especial? What's the difference between a regalia and a regalia especial, or between a perfecto and a perfecto finas or a perfecto fina especial or a regalia perfecto? What's the difference between a Reina Victoria and a Reina Victoria especial? How do you distinguish between a pony and a cupid or between a capricho and a coqueta? What is the standard schedule of cigar sizes anyway? And if there is one, upon what authority are these sizes designed and named? Do the words 'puritanos' or 'puritanos finas' or 'Napoleon' or 'Londres chico' or 'deliciosas' stamped across the front of a cigar box signify anything. Very little. If there was ever any systematic grading of cigar sizes, it is now a lost art. Every manufacturer is his own designer, and makes his various sizes to suit his own fancy or purpose. If a man tries to sell me his puritano size for \$80, and I say \$70 is all I can pay, he will make me a cigar for \$70, and the box will read 'puritanos' just the same. And if I don't give him my order, his nearest competitor is sure to have puritanos in various sizes. Bah! these sizes with their high-falutin names are all humbug!"

I can easily appreciate the views that are held by my friend, for it is evident on every hand that the old-time standard sizes are being sub-divided and split up, and new names are being adopted by manufacturers—names which have neither beauty nor significance. As to the diversity of shapes which are packed under the same name, that, I suppose, is the result of business competition and business needs. The question of

sizes, however, belongs to the ethics of the business. It should be classed as the poetry of the trade, and one cannot expect that things sentimental will suffer whenever they clash with the department of profit and loss.

Yes, indeed, the matter of cigar sizes is the aesthetic branch of the business, and as the aesthetic temperament is one of the predominant features in the tobacco trade, the many terms used are not generally appreciated, but I find that some of the traditions which hang spirit-like over the front marks of cigar boxes are interesting in the extreme. Not only do this long list of terms abound in sentiment, but it shows many inconsistencies and amusing evolutions which have been brought about by the change of circumstances and the onward

A pretty word is "panetela," pleasing to the ear and easily remembered, and slim and graceful is the shape which the word signifies. I was once asked by a prominent dealer if he knew the meaning of the word, and when replied in the negative he said: "Why, panetela means a pair of ladies' unmentionables." Now, this dealer was honest enough in his statement, that is, he had been told this and firmly believed it, and he conveyed this information to me in good faith. I have since been a little partial to panetelas, and his somewhat prosaic translation of the word did not set well on my bump of æstheticism. I went to a Cuban friend who was born and reared in the atmosphere of a Havana cigar factory, and proceeded to get at the bottom of it. This is the story of the panetela according to my friend: Many years ago, as they say in the fairy tales, there was a baker who kept a small shop in the city of Havana. Among the specialties of his products was a kind of sweet bread which in our tongue would be called sponge cake. The baker called it "panetela," and "panetela" became in Havana what we Americans would call "the rage." Everybody talked about it, and everybody with a sweet tooth in their heads ate it and served it to their friends. While this fad was at its height there arose in the cigar market a demand for a soft, spongy cigar. An enterprising manufacturer got out the desired product, giving it a slim, graceful shape, and called it his "panetela" size on account of its sponge-like "feel." And thus was the panetela cigar created and given a place beside the conchas, the perfectos, and the others.

There are many other sizes, the odd origins of which can be traced. The brevas, for example—those rough, blunt and uncouth-looking rolls of tobacco which, for all, are usually high in price. Brevas, translated literally from the Spanish, means figs. The similarity lies in the manner in which both are packed, crowded tightly together, and shaping themselves one into the other, the cigars always being packed 100 in a bundle. The Londres (London) are so called because the size and manner of packing was created by a demand from the London trade. Many Spanish names are merely descriptive adjectives or nouns, like perfectos (perfect), caprichos (caprice), deleites (delight), jazimincs (the flower), predilectos (first choice), exquisitos (exquisite), deliciosos (delicious), and so on through the list.

Then there are the musical sizes which, I believe, were first introduced when Patti first appeared on the horizon of fame, Aida and Traviata (the operas), and diva and prima donna; and nondescript sizes like tales-of-fancy-smoke, young ladies sports, Maud and Knickerbockers; and some from the French, like comme il faut (as it should be); and up-to-date creations, New Yorkinos, Pennsylvanias, Boers and Krugers. None, however, has the sentimentality of the soft-sounding names of old-time Cuban origin which were founded on some distinctive feature of a newly-created size.



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RESULT OF MARCH COMPETITION.

The Winner of last month's competition, in which the word "Minimum" was mis-spelt on page 119, was—

Mr. A. E. COLEMAN, Retailer, 121, High Street, Wandsworth,

to whom a parcel of "Three Nuns" Tobacco to the value of 20/- has been forwarded.

Our Mis-spelt Advertisement Competition.

ALL SOLUTIONS MUST REACH US BY MAY 6, 1901.

In one of the *Advertisements* in this issue can be found a word, not a proper name, 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 6th of May, 1901.

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

The Editors' decision is final.

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Word Mis-spelt _____

In Advert. of Messrs. _____

Signature of Competitor _____

If a Retailer, state so _____

If a Retailer's employé, {
state who employed by } _____

Postal Address _____

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Of whom and what to Order.

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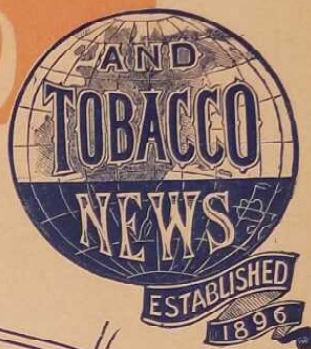
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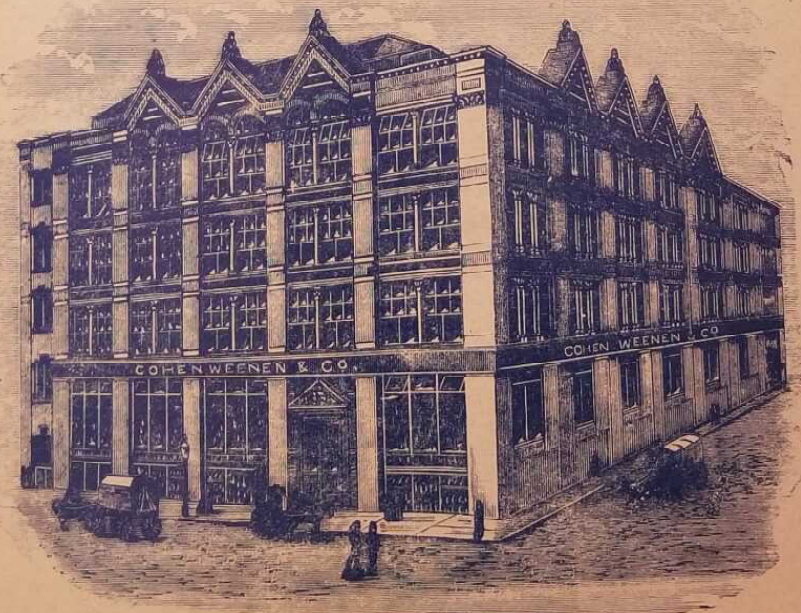
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