

# THE ORIGINAL "CHALLENGE" FLATS

To be obtained from all Wholesale Houses.

Published on the 15th of every Month.

Published on the 15th of every Month.



## The Cigarette World



The Retailer's Journal:

ONE PENNY MONTHLY; ONE SHILLING PER ANN. POST FREE.

### W. D. & H. O. WILLS, LTD.

### WILLS'S

# "GOLD FLAKE"

Tobacco  
AND Cigarettes

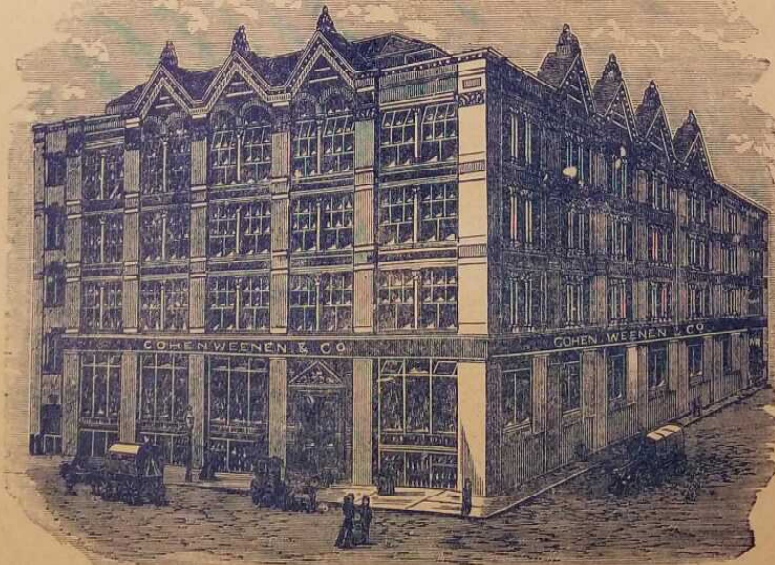
IN TWO DEGREES OF STRENGTH.

**MILD** (the original) with Yellow and Red Label.  
In 1-oz., 1-oz., and 2-oz. Square Foil Packages; 1-lb. and 1-lb. Decorated Tins; and 2-oz., 1-lb., 1-lb., and 1-lb. Patent Tins.

**MEDIUM** (fuller flavour) with Blue and White Label.  
In 1-oz. and 2-oz. Square Foil Packages; and 1-lb. Patent Tins.

IN PACKETS AND PATENT AIR-TIGHT TINS.

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New Premises,

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COMMERCIAL  
ST., LONDON.

### BIGGS'S

COMMERCIAL "TWO ROSES," 5 CIGARETTES, PRICE 1d. PAPER ON APPLICATION, 3d.

### BIGGS'S

COMMERCIAL "RICHMOND BOUQUET," 12 CIGARETTES 3d. PAPER ON APPLICATION, 3d.

**3d.**  
PACKETS OF  
**10**

**6d.**  
TINS OF  
**20**

UNSOLICITED  
TESTIMONIAL.

"The Brand I like best is  
the 'Commodore,' and think  
they can't be beaten."

Proprietors—  
**ADKIN  
AND  
SONS,**

LONDON.  
Established 1759.

UNSOLICITED  
TESTIMONIAL.

"I always smoke your  
'Commodore' Cigarettes and  
think them perfection."

FOR

# ASTHORE CIGARETTES

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

TRY THE NEW BRAND OF

## INDIAN CIGARS

# "ZEMINDAR"

**CHOICE. MILD. FRAGRANT.**

MANUFACTURED BY

### SPENCER & CO. Ltd., DINDIGUL.

POPULAR PRICES. NO CUTTING.

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SOLE AGENTS—

## JARRETT BROTHERS

70/71, Bishopsgate Street Within, LONDON, E.C.

This Month's  
Special  
Line.

**"OUR SPECIAL GOLDEN VIRGINIA," 5/3 Per Lb.**

A Hand-Made Cigarette, beautifully boxed in 1/2 lbs.; dummy boxes for window and shelf display with initial orders.

Send for  
British & Foreign  
Cigar List.

It will save you money.

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A few Special Lines  
in CIGARETTES.

**FANCY BOXES. PADDED LIDS.**

Lady Bettys (asct. Gold Tipped) 10's & 12's	Per 100	3/6
" " " 25's	...	3/3
" " " 100's	...	3/-
Special Gold Tipped Turkish, 25's	...	3/9
" " " 100's	...	3/6
" " " Virginia, 25's	...	3/9
" " " 100's	...	3/6
Golden Silk Cut, Large Size, 100's	...	4/-
Crown Virginia { A very 25's	...	2/11
" " { Special 50's	...	2/10
" " { Line. 100's	...	2/9

**ANASTASSIADIS TURKISH.**  
Green Padded Boxes, Gold Blocked, a splendid high-class Cigarette, selling well.

No. 1	...	50/-	...	52/6	...	55/- oval.
" 2	...	42/6	...	45/-	...	47/6
" 3	...	40/-	...	42/6	...	45/- round.

**The  
Tobacconists'  
Supply  
Syndicate,**

55, FARRINGDON ST.,  
E.C.

Warehouse:  
1, 2, 3 & 4, Plum Tree Court.

Factory:  
21, Farringdon Street.

Telephone Holborn 1235.  
Telegrams: "Crackers, London."

We hold one of the  
Largest Stocks of  
**FANCY GOODS**  
in the Trade.

The following are some of our SPECIAL LINES:—

<b>CASE BRIARS</b> ... ..	from 17/6 to 38/-
1st CHOICE BRIARS, all shapes ... ..	7/6
Do. Silver mounted... ..	7/6
6d. BRIARS, best value ... ..	3/9
GOOD BRIARS, six shapes ... ..	2/6

**POUCHES**—Buckskin and Kangaroo, lined Lorne, plain and with silver shield, the best and cheapest in the trade; Bag Pouches and Rubbers of all kinds.

**Cigar and Cigarette Cases.**  
Latest Patterns at Rock Bottom Prices.

**The  
Tobacconists'  
Supply  
Syndicate**

Invite your careful attention to the prices quoted on this page; a complete and illustrated Catalogue will be forwarded on application to

**HEAD OFFICE:**  
55, FARRINGDON ST.,  
E.C.

Some Tobaccos that it  
will PAY YOU to sell.

Garcko Flake ... ..	} 4/4 per lb., in 1 oz. Cigarette Tobacco Packets.
" Mixture ... ..	
" Dark Flake ... ..	
" Blended ... ..	
T.S.S. Mixture, 1 oz. Packets, 4/6	
Oceanic Flake, a rich, dark Honeydew ... ..	3/11 per lb.
Fifty Five Flake, do. ... ..	3/9 "
(id. per lb. off 5 lb. parcels)	
Special Light Flake ... ..	4/1 "
A Good Light Flake ... ..	3/9 "

Samples of LOOSE SHAGS at prices ranging from 3/3 to 4/6 per lb. sent on receipt of post card.

**TURKISH TOBACCO OF HIGH GRADES  
BLENDED AND CUT TO ORDER.**

**T  
S  
S**

Weight CIGARETTES  
That are worth your Attention.

T. S. S. Straight Cut ... ..	4/3 per lb.
Garcko Gold Flake ... ..	4/9 "
Happy Tidings (30 to oz.) ... ..	5/- "
Cork Tipped ... ..	5/6 "
Leaf Tipped ... ..	5/6 "
Gold Tipped ... ..	5/6 "
Garcko Silk Cut (24 to oz.) ... ..	5/9 "
Garcko Oval Virginia ... ..	6/3 "
Golden Strips ... ..	6/3 "
Cigarros (a small leaf Cigarette, 16 to oz.) ... ..	6/6 "
Crown Cork Tipped ... ..	6/9 "
Garcko Young Ladies' ... ..	6/9 "
Special Virginia ... ..	7/3 "

**TURKISH WEIGHT CIGARETTES** at equally low prices and high quality.

Special line of Virginia Straight Cut Cigarettes, 4/1 per lb.



**GAINSBOROUGH**  
**CIGARETTES.**

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**Cohen, Weenen & Co.,**

**LONDON.**



To Retail at **4<sup>D.</sup>** 26/-  
Per 1,000.



To Retail at **3<sup>D.</sup>** 19/-  
Per 1,000.  
WRITE FOR PRICE LIST.

**SWEET CHERRY TIPPED  
CIGARETTES.**

**JACOBI BROTHERS & CO. LTD.,**  
9 & 11, WILSON STREET, LONDON.

*Price List on application.*

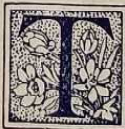
## The Cigarette World AND TOBACCO NEWS.

APRIL 15th, 1902.

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

*The Editors will be pleased to consider any articles which may be submitted on subjects of interest to the Trade. Prompt payment will be made for those accepted. MSS. must be clearly written on one side of the paper only, and stamps should be enclosed for their return in case of rejection.*

### THE BIG BATTALIONS.



HIS month there is no need of any introductory matter—there is only one subject discussed in trade circles, and that is the long-expected bonus of the Imperial Tobacco Company.

A good deal of strong language has been used, and as the discussion has been heated throughout let us just put the position fairly and squarely and express our views upon it. Dealing first with the Imperial Tobacco Company, it is evident that their first blunder was in absorbing Salmon & Gluckstein, and our remarks last month on this point have already been more than justified. It is true that the probable object of this was to prevent the Americans getting hold of the concern, and if it was inevitable that either of the two big combines should control "the cutters" it is certainly best that it should be the Imperial. Already the promises made of stopping "cutting" are being carried out, and the 2½d. stuff has been raised to 3d., while arrangements are being made to

# The RIGHT LINES

AT THE

## RIGHT TIME.

### MUST NOT BE MISSED

BRITISH

ALL

OVER.



Full

Value

and

Satisfaction.

NOW is the time to PUSH

2<sup>D.</sup> JACK JONES 2<sup>D.</sup>

AND

3<sup>D.</sup> COLONIAL EMPIRES 3<sup>D.</sup>

fix a minimum schedule for the sale of all of the Company's goods. So far so good, and we have little doubt that on this point the retailers will shortly be amply satisfied, but we still think that it was an error of judgment to have had anything whatever to do with a firm so cordially and deservedly detested by every tobacconist in the kingdom; had they been left to stew in their own juice they must either have made terms with Mr. Duke or have expended large sums of money in entering into a competition with both combines, which would probably in the end have either ruined them, or so crippled their resources that they would have been reduced to a condition of practical impotence. Had the American Tobacco Company acquired their shops they would at once have lost prestige with their customers, and the fact could have been used against them with deadly effect. In all probability Mr. Duke would not have been foolish enough to take such a risk, and Salmon & Gluckstein would then have been in a most precarious position. Both combines would have found it to their interest to entirely prevent "cutting," and Salmon & Gluckstein would, like Othello, have found their occupation gone, and would have had no option but to push their own proprietary articles at a very heavy cost. The trade in general would certainly have done their best against them, and as the merits of their goods are (to put it delicately) not so well known or appreciated as the merits of the specialities of the leading manufacturers, in the end the big firm would have had to knuckle under. We are afraid that the Imperial did not recognise the determined hostility of the retailers to the firm which, octopus like, has been for years stretching out its tentacles to grasp their business, and so they made the first error in the campaign. Another very important point they seem to have lost sight of is that now, since they have the entire control of the 150 shops owned by Salmon & Gluckstein, a considerable portion of the bonus must come back into their own pockets. In our opinion this fact is responsible for a good deal of the feeling which has been displayed, and we think it would be well to allay this by stating that no portion of the bonus will be used in this way—thus there would be more left to divide among the ordinary customers.

The remarkable delay in the declaration of the bonus had, as we have frequently pointed out, already caused much natural irritation, and therefore its terms were even more keenly criticised than might otherwise have been the case. The policy which was adopted, however, would under any circumstance have awakened even the tobacconists, notoriously the most apathetic of all traders. Under the now well-known clause 4 they were to forfeit their bonus if they sold not only goods manufactured by the American Tobacco Company but manufactured by any firm to which the Imperial Company objected. To sign such an agreement was simply to sign away their independence, and it is not surprising that they speedily shook off their usual torpor and indignantly refused. Independence is one of the noblest characteristics of the British trader. You may increase his labour, and even curtail his profits without more than a feeble protest, but once let him think

that you seek to touch his independence and he will soon let you know that you have taken a liberty which he resents as a man, and will take up a firm position, from which no effort can dislodge him. It would be indeed a bad day for England when her sons lost this splendid quality, which more than anything else has helped to build up a mighty empire, and to ensure to every subject of the Crown the widest liberty and the benefits of free institutions such as befit a free people. Well did the poet sing—

Thy spirit, Independence, let me share,  
Lord of the lion heart and eagle eye,  
Thy steps I follow with my bosom bare,  
Nor heed the storm that howls along the sky.

As will be gathered elsewhere, the Imperial Tobacco Company have modified this clause, and have stated that there never was any intention of carrying it into effect. We accept their statement, and would beg them to abandon the clause altogether. There need be no anxiety on their part to seem to yield to clamour. They have made a mistake, a grave mistake; they will not injure their business by owning their error and atoning for it by unreservedly withdrawing the objectionable suggestion.

So far we have written of the sins of commission; now a word or two about the sins of omission. A bonus is all very well in its way, but before it is possible to fairly consider it, the retailer wants to know what his ordinary profit is to be, and whether it is to be enough to give him a fair living in return for his work. The few pounds a year he may expect as a bonus are quite insignificant compared with the percentage he is to make on his turnover. The demand put forward, namely, a minimum of 20 per cent. on tobaccos and 25 per cent. on cigarettes, is eminently reasonable; it has been conceded by the American Tobacco Company and by most of the outside manufacturers, and yet up to the present the Imperial Company have made no official announcement. This point should be dealt with immediately; let it be made right, and we feel sure the bonus question can be adjusted without much trouble. It must be remembered that the retailer has never demanded a bonus; this is a favour which the "combines" are granting on their own initiative. He does, however, demand to have an ordinary business return for his hard, and at present ill-requited, labour; to this he has an undoubted moral right. Quite apart from the reasonableness of the percentage asked for, it is eminently to the advantage of the Imperial Company to grant it, since otherwise their returns are bound to fall. There are plenty of firms selling thoroughly reliable articles on which considerably more profit can be made, and these goods will undoubtedly be pushed by tobacconists, and advantage will be taken of the present crisis to specially advertise these brands and make them better known to the smoking public. When there is a fixed minimum of profit conceded these goods will sell on their merits alone, and manufacturers will strive in honourable rivalry for public favour; thus will the producer, the distributor, and the consumer alike benefit. The distributor has obviously every claim to

"LA CINGARA," finest imported Mexicans.

Sole  
Importers:

MELBOURNE, HART & CO., 19, Basinghall St., E.C.

Manufacturers of the Popular Registered Brands of Cigars *Established 1832.*

*La Fragancia AND Gironde*

**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.

TELEPHONE 5192. **FACTORY: 78, DUKE ST., LIVERPOOL.**  
 Telegrams, "AROMA, LIVERPOOL."

N.B.—The Trade only Supplied. Price Lists on Application.

New Line. **LLOYDS'**

**'Golden Melon' Mixture**



An entirely new blend of **rich** full-flavoured tobaccos, highly concentrated, and of delightful aroma.

**Packed in 2 oz. foils and 4 oz. tins, and showing a profit of 33% to Retailer.**

**SOLE MANUFACTURERS:**

**RICHARD LLOYD & SONS, LONDON.**

**ADOLPH ELKIN & CO.,**  
 WHOLESALE TOBACCONISTS,  
 140 & 140a, HOUNDSDITCH, LONDON, E.C.

**Specialities:**

La Nikle, 1d., Rothschild Cigar; Zealandia, 2d., Imperial Cigar; Shag, Special Line, 3s. 1d. per lb.; Cigarettes, Straight Cut Virginia, from 3s. 10d. per lb.

NEW PRICE LIST FREE ON APPLICATION.



consideration at the hands of the manufacturer, to whom he renders invaluable service; he, too, should not be expected to work except for a fair consideration. Upon all these points we have every hope that an agreement will be arrived at. We would merely add that it is to the interest of all concerned that there should be as little delay as possible in settling them, for until they are settled the real hard fighting of the campaign cannot be properly entered upon. We must not omit to add that there are numerous complaints as to the items in the lists of the firms in the "British combine" on which the bonus is payable. A number of proprietary articles which are most in demand are excluded, and in many cases in which the bonus is payable the articles are practically unknown to the public. We think that it would do much to gain the ear of the trade if these lists were revised. So far, it will be observed, we have made no reference to the proposals of the American Tobacco Company; we have merely addressed ourselves, we hope, candidly, temperately, and justly, to the points at issue as between the home manufacturers and the home trade.

We think it right, however, to express our opinion with equal candour as to Mr. Duke and his methods. In America it is no exaggeration to say that he has shown himself ready, without scruples, to use any means to achieve his ends. In England he thinks it will pay to play the other game and to talk big about fair play and no boycotting. "Can the leopard change his spots or the Ethiopian his skin?" Can Mr. Duke in England be the apostle of freedom and in America the manipulator of a trust which has practically succeeded in enslaving the retail trade? Are the Company who in America have piled up gigantic sums by the use of stock exchange methods which could only be adequately described in language which it would be unseemly to print likely to offer nearly a million of money to the retailers from purely philanthropic motives? Once let them succeed in gaining a footing and they will get that million back with interest from the fools who put themselves in their hands. We would say to our readers that Mr. Duke and his generous offers should be left severely alone. Whatever may be the objection to the offers of the Imperial Tobacco Company, it is managed by your own countrymen who, when once you have come to an agreement, can be relied upon to honourably carry it out. Can you rely upon the American Company?

In the immortal Biglow Papers, James Russell Lowell describes admirably a type of man of which Mr. Duke seems to us a good instance. Our remarks may well be concluded by quoting it:—

I du believe in bein' this  
Or that ez it may happen,  
One way or t' other hendiest is  
To ketch the people nappin';  
It ain't by princerples nor men  
My preudent course is steadied—  
I scent which pays the best, an' then  
Go into it bald-headed.

In short, I firmly du believe  
In Humbug generally,  
For it's a thing that I perceive  
To hev a solid vally;  
This heh my faithful shepherd been,  
In pastures sweet heh led me,  
An' this'll keep the people green  
To feed ez they hav fed me.

Mr. Hey, who lacks neither energy nor ability, has been hard at work recently; we wish his good taste was equal to his other qualities. We say this because we regret to note that he repeated the slanders of his chief, Mr. St. John, and declared at Bradford that the tobacco war was a "put up job" between Mr. Duke and the Imperial Company. Mr. Hey complains of attacks made upon the officials of the Alliance, but he does not seem to understand that the statements we have referred to impute most dishonourable conduct to men who are highly respected in the trade, no matter what opinions may be formed of their policy. We have no hesitation in characterising Mr. Hey's suggestions as foul and infamous slanders, and we are surprised that they were listened to with patience. Mr. Hey was eloquent upon his pet subject, the crimes of the trade journals, and, needless to say, accused them of "protecting vested interests." Speaking for ourselves, we have certainly criticised the Alliance, as was our duty, and we are not to be silenced by any amount of bluster. We therefore again call attention to the fact that a properly audited balance sheet has not been presented, and we say that the members should insist upon having one before they pay a penny more. Mr. Hey says the Alliance is £157 to the good, and that the balance sheet is not produced because "some people in the trade do not know the meaning of 'private and confidential.'" This is a very feeble excuse; why on earth should there be any secret about the balance sheet if everything is fair and above board? This policy is not likely to advance the interests of the Alliance; indeed, it affords its enemies a splendid opportunity. We need not repeat in detail our objections to the new body as at present constituted, but, shortly, we do not believe that it represents the trade, and we think it is far too much of a one-man show. We have other objections, but these will serve for the present.

Sweet are the uses of advertisement, and Messrs. Albert Baker & Co. think they have been very smart in getting a free advertisement from various journals through their announcement that they propose to do a little boycotting "on their own," and will not in future sell the goods manufactured by the Imperial Tobacco Company. They will have to learn, in common with a number of other traders, that the consumer has to be considered, and that he will have his favourite brand whoever makes it. If he cannot buy it in one shop he will promptly transfer his custom to another, and there are plenty of other tobacconists in London besides Messrs. Baker & Co. The advertisement may in the end prove somewhat expensive, as smokers will soon learn to avoid the firm's shops altogether if they insist on pursuing such a policy. The firm, we may add, still

**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.

**LONDON. E.C.**

play the "match" trick, and we commend this fact to the firms who object to the practice.

"Money speaks" is a saying well known to poker players, and it is therefore well to note how the prices of the shares of the Imperial Tobacco Company have been going of late. The preference shares were at one time dealt in as low as 1s. premium after the American counterblast, and the debentures at 1 premium; but with inside support the former recovered to 2s. premium and the latter to 2 premium. The advice we gave on this point in our last issue has, so far, been justified by events, and we have little to add to it except a word to the investor as distinguished from the speculator. The debentures should certainly be held, as their security is undoubted and the return good. As to the preference shares, they, too, are worth holding, but should be sold when they reach 23s., as they are likely to have occasional falls as the war goes on, though intrinsically they are worth 25s. It might be mentioned in this connection that, in consequence of grumblings among the shareholders as to the distribution of the bonus, our contemporary, *The Financial News*, has investigated carefully the powers of the directors, and in a lucid article, which we regret we cannot find space for, expresses the view that the directors have acted well within their powers. The grumblers, we doubt not, were few in number, and they would do well to leave their directors, whose holdings chiefly consist of ordinary shares, to do what they think best for the interests of the company.

The latest news from America is a declaration of a dividend of 8 per cent. for the last quarter by the American Tobacco Company. We publish details as to the position of the concern elsewhere, and we rather fancy some of those profits will be dropped in the course of the struggle here.

#### MR. FREEMAN ON THE TOBACCO WAR.

To the Editors of "The Cigarette World."

DEAR SIRS,

There appears to be an impression—rightly or wrongly—that the trade papers do not care to criticise the doings or policy of the Imperial Tobacco Co. for fear of losing their advertisements.

How far this may be the case I do not know, but this is, at any rate, self-evident, that the proportion they—viz., such advertisements—bear to the general number of outside members of the trade is small, and that in any case the Imperial Tobacco Co. will not increase, and will probably decrease, their expenditure on the trade papers, and devote their time and money to such advertisements as will appeal direct to the public. In this they will be guided by the fact that their goods are already sufficiently known to the trade, and that American experience, upon which they seem to be founding their policy, shows that an appeal to the consumer is best suited to their purpose.

When the combine was first formed it was stated that purchases of raw tobacco would continue to be made, as heretofore, from the various merchants and brokers with whom the thirteen firms had already been doing business. They have kept this promise by sending a circular to such merchants and brokers to say that they purpose buying on the spot, and have taken offices and appointed buyers for this purpose.

The British manufacturers outside both combines are told that no unfair competition will be offered to their goods, and that the bonus circular is aimed only at the American productions. In face

of their statements to the brokers, as above, what manufacturer will be confident that his name will not be put on their black list?

The bonus offers £50,000 to be divided amongst their 34,000 customers, or an annual average of £1 9s. 5d., or under 7d. per head weekly. This appears a paltry sum for which to sell one's independence. In return for this magnificent bonus the retailer must:

- (1.)—Exhibit their goods prominently.
- (2.)—Show inside and outside all necessary advertising matter.
- (3.)—Sell no American productions.
- (4.)—Sell no goods of any other manufacturer—British or otherwise—to which the Imperial Tobacco Co. may offer any objection at some future time.
- (5.)—(Undisclosed in prospectus.) Tie himself hand and foot to the Imperial Tobacco Co.

The arrangement made with Salmon & Gluckstein is made in the interests of the retailer, we are informed, and those members of the trade who look upon it as a menace to their independence must be dense indeed.

It is quite true that the Imperial Tobacco Co. have become virtually the possessors of 150 retail shops (with power to add to their number), and have thereby secured a considerable outlet for their manufactures in channels which have hitherto been shut to them, and that should the trade prove recalcitrant they have a sharp weapon in their hands which they could—but of course it is not to be feared they would—use.

In conclusion, the Imperial Tobacco Co. have introduced all the worst phases of American trading to crush out opposition and independence in the trade. They have played on the patriotic tune to which the whole trade is expected to dance, and their wish is to crush out not only American, but every other form of competition until they have the full command of the tobacco trade of the country in their hands.

As an independent manufacturer, I personally intend fighting them tooth and nail, and am quite willing to assist the trade papers in being outspoken by making up my full share of any loss they may sustain by further advertisement.

Yours truly,

G. J. FREEMAN.

LONDON, March 24th, 1902.

[We willingly insert Mr. Freeman's letter, though he is casting an unworthy aspersion on the trade journals. We have never hesitated to criticise or to be outspoken when we thought it right in the interests of the trade; and we neither fear a loss of advertisements nor desire extra advertisements as a reward for doing our duty. Up to the present we know our policy has been appreciated among the trade, and we shall continue on the same lines of absolute frankness and impartial comment.—EDS.]

#### JUST A TEST.

THE other day an immaculately-dressed old gentleman got into a compartment reserved for workmen, and calmly settled himself between a grimy bricklayer and a still grimmer labourer.

"Friends," he said, looking round with a benign smile, "I know I have no right here, but the other compartments are full. Don't let me disturb you; all I ask is that you will put out your pipes until we get to E——. I'm an old man, and my lungs aren't strong."

Had a collision occurred the workmen could not have looked more dazed. Put out their pipes on a seven-mile journey! The thing was impossible. But they did it, nevertheless; for not one of them had the heart to ignore the affable old gentleman's request.

The train rattled on, and rows of houses in the E—— district struggled into view. Then the old gentleman stretched himself, took a pipe out of his pocket, and carelessly lit it with a fusee.

"Thought I was a non-smoker, eh?" he remarked, noticing the indignant looks which were cast in his direction. "Well, I'm not, you see. A friend told me this morning that British workmen didn't know how to be polite, so I thought I'd test it on the way home. That's why I asked you to stop smoking. Good afternoon. I'm quite satisfied with you."

And he sprang out as the train drew up at E—— station, leaving the workmen in a state of mind which mere words could not express.

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.)

# Robinson & Barnsdale,

○ Limited,

## 'Cuba Superba.'

**T**HE unprejudiced connoisseur who does not buy a cigar solely because it is a Havana, but relies on quality, flavour, and aroma, will find it impossible to obtain a better medium-priced and thoroughly reliable Cigar than the . . .

**British Made**

A New Blend of the most choice Tobaccos,  
Hand Made by most experienced

'CUBA SUPERBA.'

**British Workmen.**

**'Cuba Superba,'**

OBTAINABLE IN  
VARIOUS SIZES.

THE RELIABLE  
CIGAR.

**'Cuba Superba.'**

**Robinson & Barnsdale, Ltd.,**

**Nottingham and London.**

# Our Smoking Mixture.

**SMOKING IN PARLIAMENT.**—At one of the latest sessions of the Prussian House of Deputies an honourable member was discovered to be taking secret puffs at a cigar. The surprise and indignation of his fellow-legislators found vent in a complaint to the Speaker of the House, President von Krocher, who immediately ordered the culprit to desist. "Smoking," said the Speaker, "is not allowed in this House." The bold innovator proved to be no revolutionary Social Democrat or Progressist, but a sturdy representative of law and order, the extremely conservative Herr von Pappenheim.

**GOOD TIPS.**—Every smoker who has experienced the sensation of having his lip skinned by contact with the untipped cigarette will be interested in an invention which is designed to avert the calamity. There is, of course, nothing new in the tipping of cigarettes with wax, gold paper, or cork, and even the hollow or Russian mouthpiece is already found in the better class article. But these improvements have so far been almost entirely confined to cigarettes of the higher quality, and it is in making it possible for the cheapest goods to be tipped without increasing the cost to the retailer that the invention in question will prove its usefulness. Three elegant little machines have been shown to a representative of the *Daily Express*. The first of them will fix cork or gold tips on cigarettes at the rate of 2,500 per hour, another will apply the wax coating at the rate of 5,000 an hour, and a third, the most ingenious contrivance of all, will take the ordinary cigarette and turn it out with the hollow mouthpiece attached at the rate of 3,000 an hour. The low cost at which the machines do the work, and the rapidity with which the cigarettes are dealt with, render the invention the most important which has been brought under the notice of the trade since the cigarette-making machine revolutionised the business. Amber, gold, cork, or hollow-tipped cigarettes will now be possible at all prices; and this should be good news to the smoker who knows the inconvenience of the cheap paper, which either breaks and fills the mouth with tobacco or refuses to leave the lips until the skin has been removed with it.

**DUKE GETS A CHEAP ADVERTISEMENT.**—It would seem that in all important functions, not even those of an international character excepted, the tobacco industry is bound to make itself recognised in some form or another. Among the souvenirs which Prince Henry carried away with him were several thousand American-made cigarettes, manufactured and packed expressly for him, and presented by James B. Duke, president of the American Tobacco Co. They were sent to the royal yacht *Hohenzollern*, and so pleased was Prince Henry with the blend of the tobacco and the style of the dainty rolls, that in addition to ordering a letter of thanks to be sent to the president of the A. T. Co., he spoke of the gift to several gentlemen whom he met. This was just prior to the dinner given by the "Captains of Industry," and Sherry, the restaurateur, learning of the Prince's appreciation of the smokes, instructed the A. T. Co. to provide similar cigarettes for the dinner. In shape the royal cigarettes resemble the Deities, but they are a bit larger. The tobacco is of the finest grown in Turkey, and is blended in the A. T. Co.'s factory. Near one end of the cigarette is stamped the Prince's crest. The die for this purpose was specially made, and pure gold leaf was used in the printing. Half of the cigarettes were gold-tipped and the other half plain. The boxes in which they were packed are particularly attractive. They hold 100 cigarettes each, and are about five inches long and three inches wide. They are made of imported leather

and are edged with gold, and on either end is the royal crest, also in gold leaf. Larger boxes hold ten of these leather cases each. The outer boxes are of red cedar, with gold trimming, and are stamped with Prince Henry's coat of arms. At the dinner at Sherry's the Prince personally thanked Mr. Duke for the gift. We wonder how much the wily "restaurateur" got for working the little job.

**THE TOBACCO WAR FROM A HYGIENIC POINT OF VIEW.**—Whatever may be the explanation as to why smoking in the form of cigarettes has become so enormously popular during the past decade, there can be no denying that popularity from the fact that it has led to a very sharp industrial war. Millions of public money have been invested in cigarette-making companies. Cigarettes are the subject of advertisement in the daily papers on an enormous scale utterly incomparable with that on which tobacco and cigars are advertised. The reason is not far to seek: the cigarette is cheap, and, more than that, it is a convenient form of "smoke." The good cigar is not cheap, it is comparatively bulky, and it takes some time to finish. The pipe must be kept clean, it requires to be filled, and a pouch must be carried to contain the tobacco. The cigarette is ready to smoke, scores can be carried in the pocket, and one can be smoked in a snatched quarter of an hour. The cigarette is therefore popular probably mainly because of its convenience. That being so it is important to consider whether cigarette-smoking is more injurious from the point of view of health than is the smoking of a cigar or pipe. To begin with, a much milder tobacco can be smoked in the cigarette than in a pipe, and so far this fact is in favour of the cigarette. The usually mild tobacco in the cigarette is "hot" in the pipe. The cigarette is practically in direct contact with the air from the lighted end to the mouthpiece, and thus the smoke is invariably cool, while the products of combustion are calculated to be complete. The pipe, on the other hand, is more like a retort in which, to some extent, destructive distillation with the formation of acrid oils is set up. One very strong objection to the cigarette, however, is that the area of combustion is very close to the nose and mouth and thus air is constantly and invariably inhaled containing smoke from the lighted end which is usually of a very pungent type, infinitely more pungent than the smoke drawn through the pipe. Much of the mischief from cigarette-smoking arises from this fact, the cigarette being persistently held in the mouth until burning of the lips is threatened. If the smoke from the burning tip of a cigarette be purposely inhaled for a time a sense of stupor sets in, while the smoke drawn through the pipe may be breathed in the same way with comparative impunity. The same result is obtained with the cigar, but in a still more emphatic way. The use of the cigarette- or cigar-holder is therefore calculated to obviate two sources of mischief—the inhalation of the powerful pungent smoke from the lighted end and the introduction of tobacco juice and oils into the mouth. A long and cleanly-kept pipe filled with mild tobacco preserves the smoker against both contingencies. When, however, the cigarette is rationally smoked, and not to excess, it is probably the mildest form of smoking, and this fact, coupled with its convenience and cheapness, is a sufficient reason for its immense popularity. And it is interesting to note that the tobacco war arose, not on account of the pipe or the cigar, but because of the cigarette.—*The Lancet*.

**CLARKE'S**

**CARLTON**

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**TOBACCO**

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**In Three Strengths, . . .**

**Mild, Medium, and Full.**

**PACKED IN 1 oz. FOIL PACKETS, 2 oz., 4 oz., and 8 oz. TINS.**



**SOLE MANUFACTURERS—**

**WM. CLARKE & SON, LTD.,**

**LIVERPOOL AND LONDON.**



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## Gossip.



WHETHER it is that the general lethargy of the trade has been dispelled by the undoubted disappointment created by the Imperial Bonus scheme, or that the Easter holiday has suddenly roused tobacconists to the fact that they must buy if they mean to sell,

I cannot say, but one pleasing fact to be put on record is that the dull wave has passed, and business looks considerably more cheerful than it has done since this year of grace 1902 first dawned. That the trade is disappointed with the various schemes put before them during the past month is indeed a mild way of putting the situation, but out of that dissatisfaction has sprung a real fighting spirit for independence and freedom of action which, if maintained, will, I feel sure, go far to sober down the great contending parties into legitimate trading and honourable rivalry.

\* \* \* \*

The idea of the Imperial Company beating back the invading Americans to their own land, or Mr. Duke and his clique wiping out the Imperial Company from the face of the earth, is, I think, beyond the dreams of probability, and so long as the retailer can keep these two great rivals contending for his favour, so long will the retailer be the master of the situation. Let him, then, cultivate business with such firms that behave honourably to him, whether they be in the magic 13 circle or not, sign no damning bond of commercial slavery either under British or American yoke, demand a living profit by protected tariffs on proprietary articles, and trust to his own shop for his bonus.

\* \* \* \*

And while on this point of living profits on proprietary articles, it was recently demonstrated to me by the proprietor of a large wholesale and distributing business, that no greater screw or flagrant abuser of schedule business existed than Mr. Retailer himself. Having obtained a minimum schedule for the sale of proprietary goods, he recognises no such schedule on the part of the wholesaler, who is bound by as strict a rule as Mr. Retailer is to sell at not less than certain prices. Unfortunately there are black sheep even in the tobacco trade; some of these dark ba-ba's sell wholesale, others buying from them, and between the two of them the dealer giving fair value on *all* goods, and honestly maintaining the agreement of his purchase, finds his business sometimes fall on thorny paths. The mischief, of course, is that the cutting black sheep cannot possibly get a living at his game; he exists for a short but busy time, doing harm wherever he goes, until finally, in answer to the Official Receiver, he pleads bad trade and insufficiency of capital as an excuse for his criminal trading. Mr. Retailer, be fair. How would you like one of these commercial wasps to settle down near you, get all your leading lines by hook or by crook, dissatisfy your old customers at your legitimate charges by underselling, and finally, after damaging your erstwhile settled trade, go through the cleansing bath of bankruptcy as a closing scene to a high old time of life on his takings?

If you deal with such gentry, check their weights and count their packets. My friend showed me a box of Woodbines which were sold under wholesale schedule price as a bait for other goods, and contained only 45 packets, the bottom row being artfully packed with five packets instead of ten. This is how it is done.

\* \* \* \*

This leads me to the crux of the whole matter, namely, what is a wholesaler, and how may he be defined? This is indeed a problem, and I had thought of asking our Editor to offer a prize for its solution. However, that and other matters are being discussed by the new Wholesalers' Association and the Imperial Tobacco Company, and as I don't wish to rush in where the gentlemen concerned fear to tread, I will not attempt to settle the point, and will humbly trust that a satisfactory solution may be found, though I confess I have my doubts.

\* \* \* \*

I found myself in entire agreement with the Editor's remarks last month about the high-handed and arbitrary conduct of the management of Salmon & Gluckstein in insisting upon their men being vaccinated on pain of dismissal, and I am glad to see that public sympathy is with the men who struck in consequence, and that a fund is being raised to help them. You can sometimes lead, but you can never drive the British workman. He has his faults, like everybody else, but he is a thoroughly good fellow at bottom, and will stand no nonsense.

\* \* \* \*

Mr. Gallaher is a good man of business, and wasn't born yesterday. Nevertheless, I think he doesn't amount to much as a prophet, and would, with my best respects, advise him to take on some other job for his spare time. I am moved to thus benevolently give him my valuable advice because I see that he has prophesied that out of 500 tobacco dealers there will be only about 30 left when the tobacco war is over. This is simply idle talk. The fact is that the outside manufacturer who knows his business, and has push enough in him, will not lose by the struggle in the end. At present, indeed, it gives him a good advertisement, for, being wise in his generation, he generally gives the retailer a nailing good profit, which is better than bonuses.

\* \* \* \*

I hear in my daily peregrinations many rumours as to a forthcoming reduction in price by the Imperial Tobacco Company of several of their leading brands of cigarettes, the idea being that the Americans can go no further in this direction, and that consequently there will be a big rush of trade. I am bound to say I take these rumours with many grains of salt, inasmuch as it has been found that the sales of American cigarettes have not as a rule increased since the great lowering of price, and it is therefore obvious that if the article supplied by the British manufacturer more than holds its own owing to its superior merits, it would be folly indeed to reduce the price. However, this is only my personal opinion, and you must take it for what it is worth.

**Provide PICK-ME-UPS to Please Particular People.**

# SINGLETON & COLE, Ltd.,

WE beg to inform their clients and friends in the Trade that ALL POPULAR BRANDS AND MAKES OF TOBACCOS, CIGARS, AND CIGARETTES are supplied in

## MIXED PARCELS,

and sold at the lowest possible prices existing at the time of purchase. We also give our customers the benefit of all the recent changes in prices.

## In Times like the Present

our unique system of Mixed Parcels is simply invaluable to the Trade.

*SEE OUR LATEST TERMS AND DISCOUNTS.*

We possess many advantages, being Tobacco, Cigar, and Cigarette Manufacturers, also large direct Importers of Cigars, &c., and every class of Pipes, Cases, and Tobacconists' Fancy Goods, &c., &c., and these advantages we always share with our customers.

Our System for years has given to Tobacconists the

**Maximum of Profit with the Minimum Trouble.**

We respectfully solicit Trade inquiries for

**SPECIAL BRANDS, &c., &c.,**

and you may always rely upon getting all goods at

**ROCK BOTTOM PRICES.**

.....  
ALL ADDRESS NECESSARY—

**SINGLETON & COLE,**  
**BIRMINGHAM.** Ltd.

Branch Distributing Depots: LEEDS, WOLVERHAMPTON, WALSALL & SHREWSBURY.



# Trade News and Notes.

Mr. JOHN WM. SMITH, tobacco manufacturer, has been nominated as a candidate for the Keighley School Board.

**A FAT MONOPOLY.**—Last year the French Government made £14,000,000 profit out of the monopoly for sale of tobacco and matches, of this £13,000,000 was from tobacco. Yet the irrepressible copy-hunters on the daily press have calmly announced that Mr. Duke was negotiating to purchase the monopoly. This would be a bit too big a job even for him.

**REMARKABLE ACCIDENT.**—An extraordinary accident occurred recently at a tobacconist's shop in Cowgate, Peterborough. A customer was making a purchase when the floor suddenly collapsed, and he only saved himself by clinging to the counter. An examination showed that the floor had been but a thin covering over a deep well, the existence of which was unknown to the shopkeeper, who had occupied the premises for half-a-century.

**AMSTERDAM TOBACCO SALES.**—The opening sale of the season for Sumatra and Borneo tobacco took place on Friday, 21st inst., when 12,926 bales of the former and 1,073 of the latter were offered to tender, or a total of 13,999 bales. A good opening had been anticipated, as the market was known to be in a healthy condition, and anticipations were more than realised, brokers' valuations being exceeded on all sides, sometimes by as much as 100 per cent. Most of the buying was for German account, the leaf offering being more suitable for the German than the American market; but the demand for both countries was keen for the article suitable to their respective requirements. It is anticipated that a larger quantity of American leaf will be offered next sale, as American buyers are now arriving fast in Amsterdam. The highest price obtained was 318 cents., or 5s. 3½d. per pound, which was realised by the Deli Maatschappij for a fine lot of 449 bales—brand QB 5. The same company also attained second and third places for lots of 411 bales and 501 bales, sold respectively at 255 cents., or 4s. 1d., and 238 cents., or 3s. 11½d.—brands Deli Tæwa 6 and C 2. The highest price for Borneo tobacco was taken by the New London Borneo Tobacco Company, Limited, which sold 308 bales from its Ranau Estate at 220 cents., or 3s. 8d. The same company also sold a lot of 342 bales from its Bongon Estate at 130 cents., or 2s. 2d., and another of 147 bales at 110 cents., or 1s. 10d. None of the other British companies were offering high-class lots; but the British Deli and Langkat Tobacco Company, Limited, sold a parcel of 619 bales at 144 cents., or 2s. 5d., and the United Lankat Plantations one of 489 bales at 135 cents., or 2s. 3d. The Serdang Tabak Maatschappij sold a parcel of 320 bales at 98 cents., or 1s. 7½d., and another of 345 bales at 80 cents., or 1s. 4d. An analysis of the sale gives the following results: Sold at 318 cents., or 5s. 3½d., 449 bales; at, or over, 200 cents.,

or 3s. 4d., 3,521 bales; at, or over, 100 cents., or 1s. 8d., 8,927 bales; under 100 cents., 1,102 bales; total, 13,999 bales. Out of the last item of 1,102 bales only 85 sold below 75 cents. The next sale takes place on Tuesday, April 8th.

**THE OTTOMAN TOBACCO REGIE.**—The net profits of the Ottoman Tobacco Regie for the year ended the 13th March—the eighteenth since the creation of the monopoly—amount to about £T320,000, exceeding by £T40,000 those of the previous year. The Company is steadily improving its position by reducing its stock, weeding out all unhealthy elements from the assets and adding to its reserve, which must now be close upon £T300,000, if it does not exceed that figure. The Turkish Tobacco Regie is one of those rare cases in which a monopoly has proved a boon to the country. The position of the tobacco industry is much better now than it was prior to the establishment of the Regie. Eighteen years ago the area under cultivation was only 190,000 deunums (1 deunum equals 40 square paces); it now exceeds 370,000 deunums. The Regie gives free loans to the growers, the amount thus advanced last year being £T200,000. Far from declining under the monopoly régime, prices have risen by 40 per cent., and from exports alone the country now gets three times more money than it did eighteen years ago. The monopoly affords employment to an army of officials—clerks, factory hands, agents of the preventive service, &c.—numbering about 20,000. The Government and the Public Debt receive in the form of royalty, or participation in the profits, a far larger amount than the tobacco revenue previously produced. But, although its establishment has proved advantageous both to the grower and to the State, the Regie does

## 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.

not receive the support and assistance from the Government to which it is entitled. It spends hundreds of thousands of pounds upon its preventive service, and yet smuggling flourishes, thanks to the toleration of the authorities. The attitude of the Government towards the Company has at times been one of open hostility, at others of absolute indifference. If only the State were to lend a hand to repress smuggling, the profits of the Regie would soon be doubled. The Directors have for years been endeavouring to impress this upon the Government, but not with much success. The new Chairman of the local Board, M. Berger, in assuming the Presidency recently, enlarged upon these facts, and expressed the hope that the Sultan, who appears to be seriously contemplating financial reform, will now grant to the Company the measure of protection to which it is entitled.—*Financial Times.*

**THE AMERICANS ON THE BONUS QUESTION.**—The struggle between the American Tobacco Company and the Imperial Tobacco Company apparently does not create much interest in the States. Few comments appear to be made on the subject by the New York papers, which chiefly limit themselves to items of news on the question.

*To buy well is the secret of the tobacconist's success. Buy Eldorados by Weight.*

## TRADE NEWS AND NOTES—continued.

The last issue to hand of the New York *Commercial Advertiser* thus refers to the recent offer of the American to distribute its net profits and a bonus of £200,000 for four years as a bonus to its customers:—"The American company proposes to spend \$4,000,000 dollars in addition to all the earnings of its agent, the Ogden Company, for four years in order to crush its rival and win a permanent supremacy in the British market. The rebates offered to the tobacco dealers will be the equivalent of selling them the product at less than cost of production, and it is evident that if the British Trust were to meet this cut they would have to operate at a loss. The American company meanwhile will have its surplus from home earnings to carry on the struggle, while the British company will have nothing. It is quite within the possibilities of the situation that the British manufacturers will see their only way to successfully cope with their rival in an invasion of the American market. In fact, a hint of such an intention was made long before the latest move of the American Trust. Should this come to pass, we should have for the first time in commercial history an international trade war." The New York *Evening Post*, referring to the reception in America of the announcement of the proposal, says:—"Comment on the above despatch in American trade circles to-day showed a good deal of incredulity. The proposition would amount not only to an extra burden of \$4,000,000 on the Consolidated Tobacco Company of America, which owns the Ogden's concern, but to a loss of all earning power for four years on the \$5,000,000 which it paid for that property. General belief was that the alleged proposition, if actually made, was a species of 'bluff,' since there could be no way for the English retailer to ascertain whether the Ogden's Company had lived up to its bargain or not."

**WHAT A BIG RETAILER SAYS.**—A well-known West Central retailer was good enough, the other day, to give me (writes a correspondent of the *Pall Mall Gazette*) his ideas on the great struggle which is to decide whether or not the American Trust is to rule the destinies of the English trade. To accept or not to accept the apparently munificent offer of the association presided over by Mr. Duke seems to be the question which is agitating the minds of the majority of the retailers, and especially the smaller ones—the Imperial Company would seem to have quite put itself out of court by its demands. But my friend, whose business is of a very good all-round character, does not seem to share the common opinion. "What am I going to do?" he replied, in answer to my question. "Why, what should I do? Nothing; that's my answer to the question, and if the retail trade had any sense it would be theirs too. At all events, for the present. Why, we are the masters of the situation, and if we sit tight the two rivals will go on cutting one another's throats in order to curry favour with us. That couldn't really do us much harm if we all stuck together and refused—I say again, for the present at all events—to bind ourselves in any way. The worst of it is that so many of the retailers are inclined to be in a funk over the whole business—think they may be left out in the cold in some way or another. Personally I don't think it is at all likely; we ought to stick together and play off the two concerns against one another. Anyhow, I'm sitting on the fence, and there I mean to stay until I see very plainly where my advantage lies. Of one thing the retailers may make quite sure: the rival associations are only working for their own hands (never mind the bluff they throw out), and haven't the slightest regard for the retailers and the public."

## New Companies.

G. CALLOW & SONS, LTD.—Registered on March 18th, with a capital of £6,000 in £1 shares. Object, to

adopt an agreement between Sarah Ann Callow and G. Callow for the acquisition of the business of a cigar and manufacturer formerly carried on by the said Sarah Ann Callow as G. Callow & Sons, at 48, Bethnal Green Road, E., and to carry on the general business of packing-case manufacturers, &c. The first directors (to number not less than three nor more than five) are Sarah A. Callow and E. R. Eltham. Qualification, one share. Remuneration as fixed by agreement. Registered office: 48, Abbey Street, Bethnal Green Road, E.

## Public Companies.

**JOHN HUNTER, WILTSHIRE & CO.**—The following report and balance sheet were presented to the annual general meeting of the shareholders, held on March 12th, Mr. John Hunter in the chair. The report and balance sheet were unanimously adopted.

The directors herewith submit to the shareholders the sixteenth annual balance sheet and profit and loss account of the Company for the year ended December 31st, 1901, which shows, after deducting current expenses, directors' fees, and making due provision for bad and doubtful debts, a profit of £6,385 9s. 8d., of which £1,859 2s. 6d. was paid to the shareholders on August 22nd last as an interim dividend, leaving a balance of £5,915 8s. 4d. available for distribution, including the amount brought forward from 1900 of £1,389 1s. 2d.

The directors recommend that the amount be appropriated as follows:—

	£	s.	d.
To payment of a Dividend of 5s. 6d. per share (free of Income Tax), being at the rate of 11 per cent. per annum for the six months ended December 31st, 1901, making, with the Interim Dividend, 8 per cent. for the year	4,090	1	6
„ Reserve Account	700	0	0
„ Balance to be carried forward	1,125	6	10
	£5,915	8	4

In presenting the sixteenth annual report the directors again desire to express their satisfaction at the result of the year's trading, which enables them, after placing the usual amount to reserve account, to recommend a dividend at the same rate as in previous years.

Mr. William James Miller Burton, the director retiring by rotation, being eligible, offers himself for re-election.

Messrs. Cooper Bros. & Co., the auditors, also retire in accordance with the articles of association, and in like manner offer themselves for re-election.

*Dr.* BALANCE SHEET, December 31st, 1901.

	£	s.	d.	£	s.	d.
To Capital—						
Authorised—						
20,000 Shares of £5...	100,000	0	0			
Issued: 14,873 Shares fully paid				74,365	0	0
„ Reserve Account				10,100	0	0
„ Creditors and Sundry Accounts—						
Bills Payable	10,985	12	6			
Sundry Accounts	7,030	11	8			
				18,016	4	2
„ Marine Insurance Account				561	3	1
„ Contingent Liability on Bills negotiated				120	13	11
Profit and Loss Account—						
Balance from 1900	1,389	1	2			
Net Profit for the year ended 31st December, 1901	6,385	9	8			
				7,774	10	10
Less Interim Dividend paid August 22nd, 1901	1,859	2	6			
				5,915	8	4
				£108,957	15	7

Quo Vadis? To Millhoff's to order Pick-Me-Up Cigarettes.

## TRADE NEWS AND NOTES—continued.

Cr.	£	s.	d.	£	s.	d.
By Debtors' and Sundry Accounts ...				39,398	7	6
.. Bills Receivable in hand ...				701	13	0
.. Cash at Bankers ...				5,752	9	4
.. Deposit Accounts with Bankers ...				1,000	0	0
.. Stock in Bond and Duty Paid, &c., as certified by the Managing Director ...				47,493	5	0
.. Business Purchase Account ...	39,340	0	0			
.. Less previously written off ...	16,340	0	0	23,000	0	0
.. Fixtures, Fittings, Utensils, Furniture, &c. ...	600	0	0			
.. Less written off ...	300	0	0	300	0	0
.. Building Account, 55, St. Mary Axe ...	748	2	4			
.. Less written off ...	398	2	4	350	0	0
				<u>£108,957</u>	<u>15</u>	<u>7</u>

## PROFIT AND LOSS ACCOUNT for the year ended December 31st, 1901.

Dr.	£	s.	d.	£	s.	d.
To Expenses ...	9,665	17	3			
.. Directors' and Auditors' Fees ...	294	0	0			
.. Income Tax ...	432	19	7			
				10,392	16	10
.. Net Profit for the year ...				<u>6,385</u>	<u>9</u>	<u>8</u>
				£16,778	6	6
.. Interim Dividend paid August 22nd, 1901 ...				1,859	2	6
.. Balance, proposed to be appropriated as under—						
.. Dividend of 5s. 6d. per Share (free of Income Tax) ...	4,090	1	6			
.. Reserve Account ...	700	0	0			
				4,790	1	6
.. Balance to be carried forward ...	1,125	6	10			
				<u>5,915</u>	<u>8</u>	<u>4</u>
				<u>£7,774</u>	<u>10</u>	<u>10</u>

Cr.	£	s.	d.
By Gross Profits, after making provision for Bad and Doubtful Debts ...	15,778	6	6
.. Marine Insurance Account ...	1,000	0	0
	<u>£16,778</u>	<u>6</u>	<u>6</u>
.. Net Profit brought down ...	6,385	9	8
.. Balance of undivided Profit brought forward from 1900 ...	1,389	1	2
	<u>£7,774</u>	<u>10</u>	<u>10</u>

UNITED CIGARETTE MACHINE.—The report of the United Cigarette Machine Company, Ltd., for the period from the 1st October, 1900, to 31st December, 1901, submitted to the meeting at Lynchburg, Virginia, U.S.A., on the 25th March last, stated that the profits of the Company during that time were £30,183. During the period considerable money had been expended in better equipping the shops of the Company at Dresden, Germany, and Lynchburg, Virginia, and in addition to this, considerable cost had attended the development of several inventions in cigarette machinery acquired by the Company, the future of which inventions was promising. During the year 1901 manufacturers in the principal cigarette producing countries had been much agitated over the effort of large manufacturers to monopolise the trade by combining with competitors. This condition of things had very much unsettled trade, resulting in reluctance and hesitation of the manufacturers to acquire additional cigarette machines until business should settle down to its normal condition. This state of affairs, of course, operated to a certain extent to the detriment of the Company's business. The Company has now been in practical operation for more than two years. It necessarily took time to get its business thoroughly in hand and the work classified. It is now believed, however, that the business of the Company is very well established and the outlines of its future policy defined in the several countries of the world. In view of the fact that the profits for the period during which the Company has been doing business ending the 31st December, 1901, amounted to £50,481, as shown by the audited accounts, it is believed that a dividend of 5 per cent. should be paid to the shareholders, and the

directors accordingly recommend the payment of a dividend of that amount. The Company, in a later communication, state that the dividend of 5 per cent. has been paid, and the balance of £26,781 carried forward.

R. BELL & CO.—Mr. J. Browne-Martin presided on March 20th over the fifteenth annual general meeting of R. Bell & Co. Ltd., and congratulated the shareholders on the result presented, under all the circumstances. The directors would have liked to have paid a larger dividend, but, considering the competition in the match trade, it was gratifying that they had maintained their position and increased their output. Great and keen American competition had been brought into the industry by the Diamond Match Company, which had resulted in the amalgamation of that company with Bryant & May, Ltd. In addition to competition and consequent lowering of prices, they had had to face a continued rise in their most important raw material—stearine. On the whole he did not think the result presented would be looked upon as unsatisfactory. They paid a dividend of 2½ per cent. for the year, and carried forward £2,070. The report was adopted and the dividend declared.

THE AMERICAN TOBACCO CO.—The following particulars from the *Financial Times* are just now of special interest:—In view of the struggle which is going on between the American Tobacco Co. and the Imperial Tobacco Co., the following particulars as to the results of the former Company for the past two years ended 31st December will be interesting:—

	1901.	1900.	Inc.
Net earnings ...	\$6,647,114	\$6,303,498	\$343,616
*Balance ...	5,346,224	5,002,664	343,560
Div. on com. ...	3,270,000	2,370,000	—
Surplus ...	2,976,224	2,632,664	343,560
Previous surplus ...	4,308,093	2,575,429	1,732,664
Total surplus ...	6,384,317	4,308,093	2,076,224

\* After preferred dividends and interest on scrip.

At the annual meeting held on the 12th ult., Mr. Lee, the treasurer of the Company, stated that there had been no change in the capital stock or dividend scrip during the year, the total amount now outstanding being \$54,500,000 common stock, \$14,000,000 preferred, and \$3,014,490 dividend scrip. Cash to the extent of \$11,908,264 has been expended during the year in the purchase of property, plants, business, and stocks of other companies. This statement does not include the Company's share, amounting to about \$1,500,000, of the undivided net earnings for 1901 of companies in which it is interested, which undivided net it has been deemed advisable not to declare as dividends, but to let remain for the present as surplus on the books of those companies. Mr. C. C. Dula was elected a director in place of Mr. H. D. Lee. The other directors were re-elected.—The report for the past year by the Continental Tobacco Co., one of the amalgamated companies, showed net earnings amounting to \$7,600,740, with a surplus of \$4,181,618, as against \$1,384,931 for the corresponding period. During the year the Company had spent \$5,737,375 in the purchase of stock and property, businesses, plants, and assets of other companies. The statement does not include the Company's share, amounting to more than \$500,000, of the undivided net earnings for 1901 of companies in which it is interested, which undivided net earnings it has been deemed advisable not to declare as dividends, but to let remain as surplus for the present on the books of those companies.—Commenting on the two reports, the *Wall Street Journal* says:—"The American and Continental Tobacco companies' statements were received with much interest by the Street. The net earnings reported by the American Company were the largest in its history and showed the equivalent of close upon 10 per cent. earned on American Tobacco common stock. The Continental Tobacco Company showed earnings of more than double the dividend

Tobacconists who understand their business are never without a good stock of **Pick-Me-Up** Cigarettes.

## TRADE NEWS AND NOTES—continued.

actually paid, or the equivalent of over 8 per cent. on the common stock. The amount of money earned by the two Companies available for interest on Consolidated Tobacco Fours appears to have been, in round figures, very close to \$10,000,000, while the interest requirements on these Fours are not in excess of \$6,300,000. Consequently it is a fair statement that the Consolidated Tobacco Company's net earnings for last year were at least 50 per cent. more than enough to cover the interest on the bonds without counting the undivided earnings of subsidiary companies, which are stated to be something like \$2,000,000. The Consolidated Tobacco Company, therefore, on its capital stock of \$30,000,000, showed an earning capacity of something like 15 per cent. Nothing was said in the reports respecting the Company's business in England and the trade fights there in progress."

## HAVANA CIGAR AND TOBACCO FACTORIES.—

Once again the annual report of the Havana Cigar and Tobacco Factories, an undertaking with which Henry Clay and Bock & Co. is closely identified, shows a decline in trading profit. For 1901 the figures are £42,600, as against £45,900 in the previous year and £50,300 for 14 months in 1898-9. The results make but little difference, naturally, to the Debenture holders and Preference shareholders, who get their interest without difficulty, and, as will be recollected, the Ordinary shares were never issued to the public, but all went to the vendors as part payment of the purchase price. This year these shares receive 3s. each, as in 1900, and as against 2s. in 1898-9. The feature of the earnings to the investor lies in the fact that the profits secured so far compare with a three years' average as certified in the prospectus of nearly £69,500.—*Financial Times*.

## Law.

## SOLICITOR AND POLICE. IMPORTANT ACTION

AT BIRMINGHAM.—At the Birmingham County Court recently, before Sir Richard Harington, the Chief Constable of Birmingham (Mr. C. H. Rafter) was sued by Henry Edwin Parry, solicitor, for delivery of a cigar case and four cigars, a pipe, and tobacco pouch, or payment of the value, 8s. 6d., in lieu thereof. Mr. Parry conducted his own case, and Mr. Reay Nadin, from the Town Clerk's office, appeared for Mr. Rafter.—Mr. Nadin said that the articles came into the possession of the police after the arrest of the plaintiff on October 26th last, and the defence was that all the articles received from the plaintiff were handed over to him after his conviction.—Mr. Parry then gave his evidence. He said that since last September he had been living in different sets of apartments, but on his removal he always gave notice to the Post Office people. A letter of a private character was, however, delivered to some apartments which he had left, and the landlady opened it. He wrote some letters to the postmaster at the Birmingham office on the subject, and whilst at Margate on the 26th of October last he was arrested for writing offensive letters to the Birmingham postmaster. He was brought back to Birmingham by Inspector Daniels, who searched him and took his watch and chain, signet ring, purse, knife, cigar case, four cigars, tobacco pouch, pipe, and match box. He was brought before the magistrates and fined, but, being unable to pay, was sent up to Winson Green. Mr. Philip Baker defended him before the magistrates, and his cashier on the same night brought the money to Winson Green and he was released. He then authorised Mr. Baker's cashier to go to the police station for his things, and everything was turned up except the articles sued for.—In cross-examination by Mr. Nadin, Mr. Parry said some of the things were supplied to him after the trial at the Police Court, and he signed a receipt for them, but the

articles claimed were not amongst them. He was arrested on a County Court judgment, and committed to prison for 21 days after his release on the charge of writing letters to the postmaster, and he was naturally very much worried and forgetful of what happened at that time.—Frank Granton, cashier to Mr. Baker, was called, and said that he received a parcel from the Detective Office, and said that the articles claimed were not in it.—Detective-Inspector Joseph Daniels was then called for the defence. He said that he took the plaintiff in custody at Margate, and brought him to Birmingham, and on arriving at the Police Station in Newton Street searched the plaintiff in the presence of the sergeant in charge, and the sergeant made entries of the articles taken from him on the charge-sheet in the plaintiff's presence. The articles were then wrapped up in paper, labelled, and left in the care of the sergeant. The articles were, after Mr. Parry's conviction, taken to the lock-up and left in the care of the officer there.—Police-Constable Harry Wilson stated that the parcel was left in his charge at the lock-up by Inspector Daniels. It was afterwards opened by him in Parry's presence, and Parry gave him a knife out of the parcel. All the other things were returned to Parry, who when asked if he had got them all said yes. Parry at the same time signed a receipt for them, but later on denied his signature.—Police-Constables William Hall and Ernest Wright corroborated Wilson's evidence.—His Honour said there must be judgment for the defendant, but it must not be supposed that he justified the action of the police in taking from a person in their custody articles which there could be no harm in his retaining. Anything which would be prejudicial to the safe custody of a prisoner, such as a knife, they would have perfect right to take from him; but he did not know of any law that warranted a policeman, or any other person who had a man in custody, in taking away from him indifferent articles which were of no consequence in regard to the safe custody, and which might just as well be left in his possession as in anybody else's. If he found for the plaintiff he would have to conclude that the police had conspired together to commit perjury for a sum of 8s. 6d. The more probable explanation of the matter was that Mr. Parry had forgotten what was returned to him. Judgment would therefore be for the defendant.

## ROGERS v. THE LONDON COUNTY COUNCIL.

—Before Mr. Under-Sheriff Burchell and a special jury, at Red Lion Square, Holborn, on Tuesday, March 19th, the case was heard of Rogers v. the London County Council. This was a claim for compensation in respect of the leasehold and trade interest in the premises No. 72, High Street, Kensington. Mr. Marshall Hall, K.C., and Mr. Edward Morten appeared for the claimant. Mr. Edward Boyle, K.C., and Mr. Dumas represented the County Council. The claim, inclusive of four years' purchase of average net profits, estimated at £486 per annum, amounted to £2,700, the claimant, a tobacconist, stating that his profits on many articles, especially twopenny British cigars, varied from 50 to 100 per cent. Evidence in support of the claim was given by Mr. F. J. Ball, Mr. W. H. Wells, and Mr. Marsh, while the expert witnesses for the County Council included Mr. W. Bennett Rogers (President of the Auctioneers' Institute), Mr. C. W. Willoughby, and Mr. Samuel Walker, whose valuation amounted to a total of about £998 to cover everything. The jury awarded the claimant the sum of £1,617.

## CLAIM AGAINST A COMMERCIAL TRAVELLER.

—Lord Kyllachy, in the Court of Session on March 13th, disposed of an action in which Lusby (Limited), cigar manufacturers, 44, Upper East Smithfield, Tower Bridge, London, E.C., sued Bennet Pudaloff, 6, Breadalbane Street, who acted as their Scottish representative from 20th July, 1899, until 6th September, 1900, for £180 3s. 1d. The defender said that on a proper accounting the pursuers

## TRADE NEWS AND NOTES—continued.

were indebted to him. Proof was led in the case some time ago, after which a remit was made to an accountant. After hearing objections for the defender to the accountant's report, the Lord Ordinary repelled the objections and decreed against the defender for £162 6s. 11d., with interest and expenses.

## Police.

**CRUEL FRAUDS.**—"It was a very bad and cruel fraud," said Mr. Loveland-Loveland, K.C., at the Newington Sessions on March 13th, to William Henry Messervy (40), agent, in passing sentence of 15 months' imprisonment with hard labour upon him for having obtained by false pretences from a widow named Elizabeth Sloper the sum of £30 and a promissory note for £5. Mr. Henry G. Rooth was for the prosecution; Mr. Lever represented the prisoner. The prisoner sold to the prosecutrix for £35, all that she possessed, the goodwill of a small confectionery and tobacconist's business in Harper Street, New Kent Road. She parted with the money believing that the prisoner's statements that the business was a good, genuine, and successful one, that the "takings" were £6 weekly, and that certain boxes, drawers, and jars were full of sweets, tobacco, &c., were correct. She found, however, when she entered into possession that many sweetmeat boxes were empty, that others only had one layer of confectionery in them, with packing underneath, that there was no tobacco in the jars, that cigarette boxes were dummies, and that most of the minerals had been opened and their contents consumed. The takings never got beyond 30s. a week, and altogether the prisoner's statements were found to be untrue.—Detective-Sergeant Neil, M Division, said the prisoner bore a very bad character, both morally and otherwise. He had a wife in Jersey, had lived with a woman with four children, who were now starving, and had left that woman to join another. He also swindled another woman shop-holder in Bermondsey of about £60, and one at Brixton he robbed of her furniture. A Mrs. Hopkins, too, entrusted him with £20 worth of furniture, and he disposed of that. He was a man of considerable ability, and had at one time been a partner in a successful business, but a liking for strong drink had dragged him from bad to worse.

**MOISTURE IN TOBACCO. HEAVY FINE AT BURNLEY.**—At Burnley, on March 12th, the Lancashire and Yorkshire Tobacco Manufacturing Company, Burnley, were summoned in respect of over-moistened tobacco. The excess was 2·3 per cent. in one case, and 1·10 in another.—The defence was that in the cheaper tobaccos the manufacturers had to work very near the limit of moisture allowed (30 per cent.) to make them pay.—The defendants were fined £25 and costs, there being a previous conviction.

**GARSTON TOBACCONIST FINED.**—On March 15th, at the Liverpool County Magistrates' Court, before Messrs. G. W. Goodison and J. Shaw, a tobacconist named John Wm. Dyble, 84A, St. Mary's Road, Garston, was summoned for having in his possession five pounds of cavendish tobacco containing, and having mixed therewith, glycerine, the said tobacco not being enclosed in a wrapper securely fastened by a label, contrary to the Manufactured Tobacco Act, 1863. There were two other informations against the defendant in respect to small quantities of cavendish tobacco. Mr. G. Sleath, superintendent of the Inland Revenue, prosecuted. It was explained that the Act of Parliament provided that the ingredients mentioned in the charge might be added to tobacco, and that such sweetened tobacco could be sold if enclosed in a duly-authorized Customs label, showing that the higher rate of duty had been paid. The tobacco in question was found in defendant's shop without the Customs' wrapper, so that

there was nothing to show that duty had been paid. There was no charge of adulteration. Dyble's defence was that his wife had taken the wrappers off, as they had had the tobacco a long time, and were afraid that it might have gone bad. He said he was ignorant of the fact that the labels ought not to have been removed. On each of the three informations he was fined 40s. and costs. He was also ordered to pay the analyst's fee of two guineas, and had to forfeit the tobacco seized, valued at £2.

## Freemasonry.

**SIR WALTER RALEIGH LODGE (2432).**—The members of this Lodge held their March meeting on the 27th ult., at the Inns of Court Hotel, Lincoln's Inn Fields, when W. Bro. Arthur S. Benjamin, W.M., occupied the chair. Owing to the meeting being held on the eve of Good Friday, when a number of the members were unable to attend the function, the usual banquet was dispensed with, but those brethren who made it a point of duty to attend were amply rewarded by the way in which the work of the evening was carried out by the W.M. and his officers for the evening, Bro. Van Gelder and W. Bro. George Ransford, P.M., P.P.G. Swd. B., Middlesex, occupying the Senior and Junior Warden's chairs respectively. The chief business of the meeting was the initiation of Mr. Joseph Pezaro, the passing of Bros. E. and W. H. Druquer, and the raising of Bros. I. Zeegen and J. Drake, while amongst those present in addition to the brethren already mentioned were W. Bros. W. H. Bullock, P.M. (secretary), T. Rayner, I.P.M., Bros. W. C. Lightfoot, S. Maier, H. Alberge, J. Parkins (organist), G. H. Lawes, J. C. Metcalfe, Phineas Phillips, A. H. Cornish, W. R. Daniel, and W. H. Oades. The next regular Lodge meeting will be held on the 22nd May, when it is expected that as many members as possibly can will attend, this being the last meeting before the summer recess.

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**MESSRS. SINGLETON & COLE AND THE TOBACCO WAR.**—The following circular has been sent out to their customers by Messrs. Singleton & Cole, Ltd. :—

Cannon Street, Birmingham, March 25th, 1902.

Re "THE TOBACCO WAR."

Dear Sir,—From all quarters we have received information that it is the general wish and desire of Tobacconists to retain their independence. The Circulars are unpopular, and what is required is their absolute withdrawal, and in place thereof a liberal minimum Schedule of prices on a solid basis, guaranteeing, say, 20 per cent. on Tobaccos and 25 per cent. on Cigarettes. This would be a far more permanent benefit to the trade than all the bonuses put together.

The wording of the Circulars has made it impossible for us to sign them. In the past we have always supplied our customers with ALL they required, and this we wish to be our policy for the future, thus retaining our position as UNIVERSAL PROVIDERS TO THE TRADE.

We believe and trust that when all this excitement is over that the position of the retailer in the future will be far better than in the past, and it is to secure this object that we are using our best endeavours for the benefit of all in the trade.

Thanking you for all past favours, and in anticipation of those to come,

Always at your service,

We remain, yours faithfully,

SINGLETON & COLE, LTD.

**Sweet and Twenty-five Pick-Me-Ups in a box. To sell at 6d. and leave you a first-class margin of profit.**

## From the "London Gazette."

### Receiving Orders.

HANNANT, EDGAR (trading as Hannant & Son), tobacconist, &c., 102, Market Road, 10, Regent Road, and 72, Howard Street, Great Yarmouth. Date of order, March 10th, 1902.

HOROBIN, THOMAS HENRY, High Street, Crowle, tobacconist, &c. Date of order, April 3rd, 1902.

### Adjudication.

HOROBIN, THOMAS HENRY, High Street, Crowle, tobacconist, &c. Date of order, April 3rd, 1902.

### Notices of Intended Dividends.

DAY, WILLIAM JOHN, tobacconist, &c., 184, High Street, Margate. Last day for proofs, April 5th, 1902. Trustee, W. Mowl, Official Receiver, 68, Castle Street, Canterbury.

STERNE, HENRY LEO, cigar importer and wine merchant, 128, Prince's Road, Liverpool. Last day for proofs, April 25th, 1902. Trustee, Thomas Hunter, 24, North John Street, Liverpool.

### Notices of Dividends.

JONES, JOHN WALKER, photographer and tobacconist, 34, High Street, Criccieth, Carnarvonshire. First and final of 1s. 8d., payable April 15th, 1902, at the Official Receiver's Office, Chester.

WALKER, THOS. EDWARD, tobacconist, &c., Barnard Castle, Durham. First and final of 1s. 9d., payable on April 16th, 1902, at the Official Receiver's Offices, 8, Albert Road, Middlesbrough.

### Notices of Release of Trustees.

ELLIS, FRANK ERNEST WATTS, tobacconist, &c., 84, Brunswick Street, Cardiff. Trustee, George David, Official Receiver, 117, St. Mary Street, Cardiff.

HARDWICK, THOMAS (trading as T. Hardwick and Sons), tobacconist, 103 and 41, Silver Street, Upper Edmonton. Trustee, C. Mercer, Official Receiver, 95, Temple Chambers, Temple Avenue, E.C.

HARDY, WILLIAM, tobacconist, 20, Church Street, Gainsborough. Trustee, R. J. Ward, Official Receiver, 31, Silver Street, Lincoln.

HAZEL, ALFRED, tobacco dealer, 811, Old Kent Road, and 317, Camberwell New Road, S.E. Trustee, G. W. Chapman, Official Receiver, Bankruptcy Buildings, Carey Street, W.C.

LITCHFIELD, WILLIAM, tobacconist, &c., 174, Holton Road, Barry, and 136, High Street, Tonyrefail, Glamorganshire. Trustee, G. David, Official Receiver, 117, St. Mary Street, Cardiff.

SALT, THOMAS, tobacconist, &c., 93, Broad Street, Hanley. Trustee, Thomas Bullock, Official Receiver, King Street, Newcastle, Staffordshire.

SEDDON, FRANK, tobacconist's manager, 8, Montpelier Road, Twickenham. Trustee, C. Mercer, Official Receiver, 95, Temple Chambers, Temple Avenue, E.C.

THOMPSON, JAMES, tobacconist, &c., 55, Wote Street, Basingstoke. Trustee, J. C. Moberly, Official Receiver, 172, High Street, Southampton.

WELDON, WILLIAM CROSS, formerly tobacconist, &c., 18, Clough Bridge, Bridlington. Trustee, E. T. Wilkinson, Official Receiver, 74, Newborough, Scarborough.

### First Meeting and Public Examination.

HANNANT, EDGAR (trading as Hannant & Son), tobacconist, &c., 102, Market Road, 10, Regent Road, and 72, Great Howard Street, Great Yarmouth. First meeting, April 15th, 1902, at Mr. Lovewell Blake's office, South Quay, Great Yarmouth, at 10.30 a.m. Public examination, Town Hall, Great Yarmouth, at 11 a.m., April 15th, 1902.

### Partnerships Dissolved.

The partnership between BEAVERSTOCK & SMITH, tobacconists, 1, High Street, Nottingham. Frederick Hinman Smith retires from the business, which will in future be carried on by Henry William Beaverstock and Richard Sydney Smith.

The partnership between JOSEPH PETER FLINT and ERNEST SKILDING, inventors and agents, trading as the Novelty Rack Co., 22, Denmark Street, Charing Cross Road, London, was dissolved on March 2nd, 1902, and the business will in future be carried on by Ernest Skilding.

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## WHOLESALE AND THE COMBINE.

A meeting of wholesale tobacconists, representing the traders of London and the provinces, was held on March 21st, at the Three Nuns Hotel, Aldgate, for the purpose of considering the rival circulars. Mr. George Frankel presided. In the course of the proceedings the action of the Imperial Tobacco Company was the subject of severe condemnation, and it is contended that the agreement they were asked to sign was insulting. It was decided that neither the Imperial Company's nor the American Company's agreement be signed. It was resolved that an association be formed to be known as "The Wholesale Tobacconists' Protection Association." Mr. W. C. Foyle was elected secretary, and the subscription was fixed at a guinea. Forty members were enrolled at the meeting, and the following resolution was passed unanimously:—"That this association reply to the Imperial Tobacco Company to the effect that we disagree with their dictatorial circular, and cannot see our way to sign it or induce our customers to do so. At the same time we are fully prepared to consider any terms whereby we, as wholesale traders, can live and trade as Englishmen as hitherto, and respectfully ask that such terms be arranged as will ensure our receiving 5 per cent. above what we have to allow on all proprietary goods. We are willing to conform in every respect to the prices and terms as set forth in the wholesale and retail schedule and to the conditions of sale from time to time in force." During the evening an intimation was received to the effect that the Imperial Company's scheme had been withdrawn, but, as this was unofficial, it was not acted upon. A telegram from Mr. Ogden invited the chairman to ring him up on the telephone as he had an important communication to make. The chairman subsequently announced that the communication from Mr. Ogden was to the effect that their agreement was to be read in this way—that the bonus might be partly given away by the traders to their customers, and would not in this respect stand on the same footing as that of the Imperial Company. The meeting was adjourned until March 26th. Since then there have been several meetings, and it is understood that negotiations are going on with the Imperial Tobacco Company. The directors have received a deputation, and the matter was thoroughly discussed. No information has been published, but it is thought that an agreement will be speedily arrived at.

**PICK-ME-UP Cigarettes. The most profitable and quick-selling line for your shop.**

# THE PRESS ON THE TOBACCO WAR.

## "THE TIMES."

The Imperial Tobacco Company has been formed to counteract the machinations of the American Trust, and issue has been fairly joined between the belligerents. The preliminary skirmish, on paper only, is now before the public. It would seem that in the view of both parties the main thing is to nobble the retail tobacconist. Each is therefore preaching to him from the immortal text—"Codlin's the friend, not Short." We do not know, and apparently the retailers do not know, which is Codlin and which is Short, but they seem distinctly sceptical about the disinterestedness of both. The Imperial Tobacco Company led off the other day with an offer to the trade, which strikes the mere observer as wanting in boldness. It offered to set aside £50,000 per annum as a bonus for division among retailers who should sign an agreement to deal in its wares and to eschew those of its American rival. It is a good round sum to give away; but, as there are from thirty to forty thousand possible claimants for a share, the average distribution seems scarcely magnificent enough to appeal to the tobacconist imagination.

Yet, whether by design or by accident, the offer has been a huge success. It has drawn the American Trust and developed the comedy of the situation. The Trust is evidently overjoyed at the smallness of the offer, and has hastened to show what it can do in the same line. It offers to pay to the retailers by way of bonus the whole of its profits upon sales in this country and to add to that a further sum of £200,000 per annum. This splendid evidence of friendship is guaranteed to last four years. For all that time this generous and large-souled combination is going to work for nothing simply to benefit the British retailer. Nay, more, it is going to pay £200,000 a year for the privilege of showing wealth upon him. There is no parallel to this magnanimity, except perhaps in the case of that friend of country yokels who sells sovereigns for sixpences. But the nobility of the American Trust does not stop even here. It calls attention in language of sonorous indignation to the unworthy attempt of its rival to boycott other people's goods. No design so repugnant to the cherished principles of free and independent Britons has ever been harboured by the American Trust. No degrading conditions are attached to its splendid generosity. All it asks is that its goods shall be fairly displayed and sold alongside of any others that the retailer may be so blind to his own best interests as to admit into his shop. This sort of thing invigorates one's faith in human nature. Goods at cost price for four years and a bonus of £800,000 to the struggling British traders! We are almost ashamed to speculate upon what is to happen at the end of the four years. To doubt the persistence of such noble disinterestedness seems almost infidelity. Can anyone be guilty of the turpitude of asking whether the £800,000 is in the hands of trustees? Can anyone entertain a doubt about the auditing of the manufacturing accounts, or the inclusion of the £200,000 in manufacturing expenses? For our part we should prefer to believe that, when the four years expire, yet greater boons will be offered to us. By that time, no doubt, a scheme will be elaborated for adding to the enrichment of the British retailer the provision of the British consumer with the finest cigarettes in the world at twenty for a penny.

In the meantime, the British retailer, unused to fairy godmothers, is fighting shy of both offers. The Imperial Tobacco Company's offer is not gorgeous enough to dazzle

him, while that of the American Trust blinds him altogether. There have been meetings in London, Bristol, Newcastle, and other places, at which there has been quite a wonderful unanimity of sentiment. The British retailer would prefer to go on in his own way exhibiting anybody's goods that his customers inquire for, and signing no declarations or engagements. As he cannot enjoy comic opera all the year round, we are inclined to think that he is displaying great wisdom. Most things have to be paid for in this world, one way or another, and the final bill for all this benevolence might prove inconveniently heavy. We have no use in this country for a monopoly in the hands of either combination. It would not in the long run conduce to the well-being either of retailers or of consumers. British common sense, we hope, will avert its establishment, and cause this "tobacco war" to end appropriately in smoke.

## "FINANCIAL TIMES."

The fight really began when the English firms, headed by Messrs. W. D. & H. O. Wills, announced their bonus scheme to their customers and we are glad to observe that the tactics of the defensive organisation are improving as times goes on. It may be worth while to recall the main features of that scheme in view of the importance of the issue. The agreement to be signed by the retailers embodied a provision "not to stock or sell without the consent of the Imperial Tobacco Company any proprietary goods manufactured or sold by the American Tobacco Company, or Ogden's Limited, or the British Tobacco Company Limited, recently promoted by the American Tobacco Company, or any person, firm or company objected to by the company in writing." At the same time, it was explained that "it is not the wish of the Imperial Tobacco Company to interfere with the sale of goods by the other manufacturers carrying on business and competing for trade in an ordinary manner," and it now seems that the restrictions will be modified in such a manner that neither tobacconist nor smoker will have serious cause for complaint. The sum of £50,000 was set apart for the purpose of the first half-yearly bonus distribution, and it was announced that a sum equal to at least one-fifth of the proportion of the net profit on the home trade would be allocated to the bonus fund.

It has to be noted that in the view of the "Imperial" directors, the range of bonus-bearing goods is so wide as to appeal to all dealers and retailers. We question whether this correctly describes the case. The dealer and the retailer may please themselves so far as they can, but the hardened smoker has a habit of accustoming himself to particular brands, and if he finds that the article he wants is boycotted by Salmon & Gluckstein's, or any other establishment that the Imperial has taken under its wing, he will promptly betake himself to a shop where he can get his definite order carried out. It has to be admitted that Mr. Duke and his allies have steered clear of this initial mistake committed by the home companies. It is explicitly stated by Ogden's that "We have not commenced any boycotting tactics and have no desire to do so." Events in Canada, referred to in the new Imperial circular, suggest that "unfettered trade" is but a means to a somewhat selfish end. And while we find a wise resolution to avoid a policy which would assuredly alienate a considerable number of patrons, Ogden's bonus scheme is calculated to make one's hair stand on end. The following proposal

is surely without precedent in the annals of civilised trading:—"We will for the next four years distribute to such of our customers in the United Kingdom as purchase direct from us our entire net profits on the goods sold by us in the United Kingdom. In addition to the above we will, commencing 2nd April, 1902, for the next four years distribute to such of our customers in the United Kingdom as purchase direct from us the sum of £200,000 per year." The net profits, we may observe, are now an absolutely unknown quantity, and if we are asked to believe that the American Tobacco Company is going to run Ogden's as a philanthropic institution for four years and to give £800,000 to the trade or to the public into the bargain, we must respectfully beg to revise our estimate of the American character or to look for some hidden motive. Possibly the tilling of the soil for four years may bring about a bountiful harvest, but Uncle Sam is not in the habit of looking so far ahead, and the position in which he finds himself enables him to make large profits on quick returns. For this reason alone the Ducal gift should, we think, be regarded with caution. It is magnificent in its apparent munificence; its abhorrence of boycotting is excellent in theory, but let no one be deceived; Mr. Duke and his fellow-workers have not come over to this country for sheer amusement, but to make money.

It is generally considered that the Imperial will have to reply to this daring move of the American Trust, but we hope it will not act in a panic-stricken mood. The cutting of prices and the lavish distribution of Ogden profits (if any) and of funds from the American war-chest, which is said to amount to no less than fifteen millions sterling, will go on for a time, perhaps for the full period of four years, but the trade will certainly settle down on a sensible basis in time, and we see no reason for alarm. But there is one section of the community that has occasion to rejoice. We speak of the retailer, whose profits have been ruthlessly cut down, if not altogether wiped out, by the companies that have claimed to be the pioneers of the smoking world and to save their patrons no small percentage of their expenditure upon the fragrant weed. As a matter of fact, the quarrel, while it may benefit the consumer, will do no good to anyone else, and it is difficult to understand why the American Tobacco Company could not have rested satisfied with its magnificent business in the United States and left English people to smoke their pipe in comfort and contentment.

#### "FINANCIAL NEWS."

In respect to the bonus offered, the scheme may, as it is, pass without criticism: it is the condition attached to acceptance of the bonus which damns it. That apparently innocent phrase in the prospectus—"for such as accept its provisions"—turns out now to cover a clumsy attempt to boycott a powerful rival. It is amazing that the directors of the Imperial Company, confronted with the menacing competition of the great American organisation, should have committed such an aggressive and offensive act as to insist, right at the start of their operations, that all tobacconists who wished to qualify for the bonus should boycott the goods of the American Company. It is inconceivable that men of business, accustomed all their lives themselves to the conduct of vigorous competition, could actually have imagined that the American Tobacco Company, with its large ambition of cornering the English tobacco trade, would retire defeated in face of such a move. And if it was out of the question that it should give up the struggle because of that piece of aggression, it was equally certain that it would reply, in true American competitive fashion, with some tremendous counterblast, which would at least begin a more or less disastrous war. War, of a sort, was bound to come when the two companies got to work in their contest for the favour of the British public: a certain amount of price-cutting, a heavy amount of advertising expenditure, efforts after pleasing the taste of the consumer—to "go one better" all the time than the rival—these hindrances to profit-making were inevitable.

It was all the more foolish, then, to go out of one's way to provoke the deadliest hostility of which the rival could be capable. And there is this further consideration: Englishmen hate a boycott; and there is, besides, in the public mind a dread of the monopolist power of a combine which requires a lot of appeasement, but which a boycott which obviously increase, instead of appease. So the directors of the Imperial Company, who started with the heavy advantage of patriotic sentiment and favourable old acquaintance upon their side, have wantonly thrown away that advantage and played into the enemy's hands. It may be that even now they will triumph, though we doubt if they can escape paying dearly for the triumph; but in any case they owe it to the shareholders who have confided in their judgment to retrieve as far as possible their present blunder. Let them alter their scheme forthwith, by removing from it the unfortunate prohibition against their customers buying from whom they please. That would probably ensure the rallying of the tobacconists to their side, and would rehabilitate the Imperial Company in the good graces of the English public.

## Labour and the Tobacco War.

A new phase has been added to the tobacco war by the publication of a manifesto which is being extensively circulated in the East End of London addressed to the industrial classes of London and the country at large, and which is the direct outcome of a conference of working men connected with the shipping, factories, building, and iron and engineering industries and other branches of labour, held at the Labour Club rooms, Victoria Docks, recently. The following resolution bearing upon the question of British labour in connection with the tobacco controversy was carried unanimously:

"That this meeting of representative working-men, voicing the views and opinions of upwards of 40,000 wage-earners employed in the eastern districts of the metropolis, regard with the strongest disfavour and reprobation the desire recently expressed by a few home manufacturers, under the high-sounding title of the Imperial Trust Company, to monopolise the great tobacco industries of this country, and to boycott such rival British firms as Messrs. Ogden's, of Liverpool, and others, and this conference, believing in the old English principle of fair play to all and favour to none, calls upon the overwhelming body of working-class smokers throughout the country to support their independence and maintain the spirit of equity and free trade, and patronise all home manufacturers who employ British labour, and who thus provide work and wages for our teeming population."

The manifesto proceeds that it has been urged by the Imperial Tobacco Company that they "employ British labour," and considers that this is indirectly insinuating that their rival competitors employ American or some other foreign labour. The manifesto undertakes to point out the plain facts. It argues that Messrs. Ogden's, of Liverpool, employ many thousands of workpeople, and from exhaustive inquiries made by the delegates of the Labour Club—the originators of the manifesto—it has been learned that not a single foreigner is employed by the firm and but one American workman.

What the Labour Club desires is that all should be against monopolies and monopolist combinations and support every class of tobacco goods produced by home labour and retailed at fair prices.

"Free trade," "Fair play to all," and "Down with all monopolies, whether British or otherwise," are the mottoes of the Labour Club, as it believes that the ultimate effects of such combinations are inimical to the true and permanent interests of the masses, and should be discountenanced and left unsupported by the people.

*Mahomet went to the Mountain. If you want Mahomet Cigarettes go to Millhoff.*



# THE TRADE AND THE TRUSTS.

## ABERDEEN.

A meeting of the Aberdeen Retail Tobacconists' Association was held in the Club Hotel, Aberdeen, March 25th, to consider what position the local retailers were to take in what is known as the "tobacco war." Mr. Peter Mitchell presided over a large attendance.

The Chairman said they had met to consider if they were to take any part in the tobacco war. The Imperial Tobacco Company had tried to commandeer them in the fight, but he was pleased to see by the meetings held throughout the country that tobacconists would not sign the bonus scheme. What they wanted was that they should get their minimum list raised so as to have a decent profit on proprietary goods. (Hear, hear.) They would then know where they were, but the signing of this bonus scheme seemed to be a leap in the dark. (Applause.) The war was in its infancy, and better terms might yet be offered to them, if they only waited. They must have a free hand to sell what goods their customers wanted, and not be dictated to by the Imperial or any other company. (Applause.) He thought it was for the two combines to fight their own battles. He saw by that night's paper that Glasgow had refused to sign any of the agreements, and he would like someone to make a proposal with regard to the matter. (Applause.)

Mr. William Donaldson said that, so far as he could see with regard to the two combines, they were not to the retailers' advantage. He considered the best plan for them as an association was to stand neutral, and sign neither agreement. The war had only commenced, and they did not know what events might follow. The next twenty-four hours might "spring" something upon them that they were unable to see meantime. (Hear, hear.) He moved:—"That this Association sign neither agreement." (Applause.)

Mr. James Yule, jun., secretary, seconded. He said he might have called the meeting on an earlier date, but he did not think anybody would sign the Imperial agreement, and he left it over till the conditions of the other agreement were made known. (Applause.) Nearly all the associations in the country had decided to remain neutral. (Hear, hear.)

The motion was unanimously carried.

Mr. Wm. Donaldson said the majority of those present were members of the Tobacconists' Alliance. This was a time that the influence of the Alliance might be brought to bear on both companies, and, if the Alliance neglected this opportunity, he thought they would make a great mistake. He had seen reports about the associations in London, Birmingham, Liverpool, and Edinburgh, but the Alliance had been entirely out of the question. He could not understand why this should be. (Hear, hear.)

Mr. James Yule, jun., suggested that the motion might be amended by adding the words "at present" to it. Some new development might take place, and the Imperial Tobacco Company might cease to supply them with their goods. (Cries of "They will not do that," and "Tell them to keep them.")

Mr. James Jolly said that if the Imperial Company refused to supply their goods, they would be killing their own trade. That was not their object, as they wanted to destroy Ogden's. (Hear, hear.)

Mr. William Donaldson said that neither the Imperial Company nor the American Company could afford to refuse to supply their goods. They were independent of either of the companies. They were the trade, and were not to be dictated to in any shape or form. (Applause.)

It was, however, unanimously decided to make the motion read as follows:—"That this Association sign neither agreement at present."

One gentleman stated that he had signed one of the agreements, and asked if his position was in any way affected by the Association's decision.

The Chairman informed him that he would not be affected in any way, but he might get a big share of the £50,000 to be distributed. (Laughter.)

This was all the business, and, with a vote of thanks to the chairman, the meeting was brought to a close.

## LEEDS.

A meeting of the members of the Leeds Branch of the United Kingdom Tobacco Dealers' Alliance was held on March 25th at the Grand Hotel, Leeds, to consider the recent developments in the trade. In the absence through indisposition of Mr. Carter, the chair was occupied by Mr. J. T. Armistead.

The Chairman described the tobacco trade as being in a very peculiar condition, and it required a good deal of reckoning up. At first sight pretty nearly all the manufacturers appeared now the friends of the retailers. They were all willing to help the retail trade, and all were anxious to put money in the pocket of the poor shopkeeper. (Laughter.) It was apparently only a question as to which of the combinations the retailers would take in hand to make them (the retailers) rich at once. But it was always a sound policy to look a gift horse in the mouth. On the one hand there was £200,000 offered, and on the other £50,000. Personally, he should be very pleased to participate in the division of either of these sums, but unhappily the gifts were made dependent upon certain conditions. In other parts of the country the retail trade had spoken out with no uncertain voice, and the traders of Leeds had now an opportunity of deciding upon their line of action. His own belief was that Mr. Duke, with his millions, would have been in America to-day instead of at Liverpool if the retail trade in this country had not been so disorganised. In reality, it was their fault and not Mr. Duke's. But the American millionaire had been sharp enough to see his opportunity—that was all.

Mr. Hanson G. Hey, organising secretary of the Alliance movement, gave an address, in which he stated that every other district had voted emphatically against bartering away their liberty. He had only just returned from a visit to the West of England, and if the Imperial Company could be said to have a hold anywhere it was there; and yet under the shadow of the town containing the firm most interested in the combine not a single dissentient voice was raised against a resolution declining to have anything to do with the combinations. All over the country a similar stand had been taken, and there was no doubt that the consensus of opinion was strongly against binding the trade to any agreement. The Imperial Company asked them to hand over their shops to be used as emporiums for the purveying of their goods. In point of fact, the new combination desired to become proprietors of the shops, but the retailers were expected to find the money to run the business with. The £50,000 bribe offered would average out to 30s. each for six months, or less than 1s. 3d. a week. Would it pay the retailers to sink their individuality for such an insignificant sum? (Hear, hear.) Had that agreement been accepted on the spot, the retailers would at once have been presented with an instruction to cease dealing with any other quarter.

**Mahomet** Cigarettes in 10's, 20's, 50's, and 100's, and by weight. Splendid line for every tobacconist.

Those who protested last September against monopoly were themselves building up one of the ugliest monopolies it was possible to imagine. (Hear, hear.) In the counterblast £200,000 was offered. This looked very nice, but however much bait might be put on the hook, it was merely a hook after all. The attitude which had been maintained by the Alliance up to the present was distinctly hostile to both forms of agreements. Their position was that if there was so much money at the manufacturers' end of the tobacco trade that they could talk lightly of such large sums, there was money enough to enable them to concede the demands of the Alliance. Therefore, the Alliance believed the time was opportune for every retailer to join it, and so help to strengthen their hands. The officers of the Alliance were at the present time considering an agreement of their own. An effort was made some little time ago, and some of the well-intentioned manufacturers signed the agreement. After explaining the objects of the Alliance, one of which was that every proprietary line should have the sale price stamped upon it, Mr. Hey said that if the manufacturers would concede the perfectly reasonable demands of the Alliance, the retailers would not have to wait twelve months for their bonus; they would get it as they went along, and it would be shown in the increased profits of each month.

A resolution declining to sign the agreements presented by either of the syndicates was proposed by Mr. W. H. Cockram, seconded by Mr. A. G. Briscoombe, supported by Mr. G. S. Tetley, and carried unanimously.

#### BANGOR TOBACCONISTS AND TRADE FREEDOM.

At a meeting of the tobacconists of Bangor held on March 20th, the following resolution was adopted with unanimity:—"That this meeting of tobacconists of the city of Bangor hereby expresses its indignation at the dictative terms offered to the trade by the Imperial Tobacco Company as an infringement of their free rights of trading, and resolve to decline to sign any document for that or any other company. The meeting also considers that the offering of bonuses is undesirable, and is of opinion that what the trade requires is a fair profit on every brand sold. The meeting further condemns the coupon system as a source of annoyance, and hopes that every manufacturer will immediately discontinue the same." It was decided to send copies of the above resolution to the Imperial Tobacco Company and to Messrs. Ogden's Limited.

#### LEICESTER.

A public meeting of the tobacco dealers in Leicester and district was held at the Bull's Head Hotel on March 25th for the purpose of considering the offers of the Imperial Tobacco Co. Ltd. and the American Trust. Mr. J. G. Moody, president of the local branch of the Alliance, presided, and there were also present Messrs. J. Goddard, T. H. Plummer, J. Webster, W. W. Johnson, S. Miles, E. Judge, A. Watts, A. J. Baines, D. Wagstaff, H. N. Smith, J. Holland, J. Johnson, G. A. Kempin, C. Thompson, J. E. Bradley, H. Salmon, T. Wheldon, &c. The offers of both companies having been read, Mr. Johnson said that retailers did not want to be under the heel of any combine, but they wanted an open door and a profit of 20 per cent. on tobacco and 25 per cent. on cigarettes. Their motto was to live and let live, and to be in a position to offer to the public those goods which were in demand, and which could be sold at a living profit. (Hear, hear.) He hoped they would have nothing whatever to do with either combine if they valued their liberty. (Hear, hear.) He appealed to them to join the United Kingdom Alliance, the only organisation which had made a practical attempt to help them.

Mr. Webster also spoke against both agreements. What retailers wanted was a free counter and a minimum schedule for everything.

The Chairman said that while they did not want the agreements or bonuses of either combine they wanted competition, because they had been too long under the heel of English manufacturers. What retailers wanted were lower prices and a free hand to make a living wage.

Mr. Denny (Sheffield) said that both combines were trying to make a catspaw of the retailers of the country, and he hoped the trade generally would resist the attempt that was being made to capture them.

After further discussion Mr. Webster moved the following resolution:—"That in the opinion of this meeting no agreement which does not protect proprietary articles by a minimum schedule, bearing a profit of 20 per cent. on tobaccos and 25 per cent. on cigarettes, will be satisfactory to the retailers, and we are prepared to support any combine or individual manufacturer on this basis, and further, we pledge ourselves not to tie ourselves to any monopoly." (Applause.)

Mr. Simpson seconded, and the resolution was carried unanimously.

The Chairman next appealed to the meeting to unite and join the United Kingdom Alliance, which was doing a good work for the trade. The local branch already had a membership of over 60, and since its establishment it had done good work in the direction of uplifting the trade. (Applause.)

A vote of thanks was passed to the Chairman, and several new members were enrolled.

#### WALSALL.

On March 21st a meeting of Walsall tobacconists was held at the Old Still Hotel, Digbeth, to consider the circumstances which have just arisen in the trade, and which have given rise to what is called "the tobacco war." Mr. T. Whitfield presided. The chairman said it was scarcely necessary for him to say what they had been called together for that night. The meeting had been called, as they were aware, to consider the advisability or not of signing or not signing a document which had been sent to them by the Imperial Tobacco Company Ltd. Mr. Dean then moved:—"That we, the tobacconists representing the trade of Walsall, do not sign the agreement submitted to us by the Imperial Tobacco Company Ltd., mainly on account of clause 4." It was eventually decided to drop that part of the resolution referring to clause 4 and to object to sign the agreement as a whole.

The resolution was then carried unanimously.

#### PRESTON.

A meeting of the local branch of the United Kingdom Tobacco Dealers' Association was held at the Old Dog Inn, Church Street, Preston, on March 26th.

Mr. J. Lambert presided, and there was a large attendance, including persons outside the association, and Mr. H. G. Hey, the association secretary.

The Chairman said the question for the meeting was to decide what attitude to adopt with reference to the tobacco war, which was being waged between two large countries—the Imperial Tobacco Company and the American Tobacco Company. The retailers had received circulars from the former company, which practically urged a boycott of the American Company and also most of the smaller manufacturers. Since November they had been pushing the Imperial Company's goods, expecting that they would eventually reap some bonus, but the scheme was such that they could not adopt. Clause 4 debarred them from selling any other company's goods objected to by the Imperial Company. They could not tolerate such a course of action as that.

Mr. J. A. Tomlinson, secretary, characterised the scheme as un-English, and if endorsed would virtually tie their shops.

Mr. W. Sumner said that the Imperial Company's document was a legal one.

**Palatable Paladins** are welcomed in **Palaces**. Get prices from **Millhoff**.

Mr. R. Turner replied that the principle was rotten. They did not want a bonus; they wanted to earn a livelihood in a honest way.

Mr. H. G. Hey, the association secretary, said that if the scheme was taken up there would be no independent trading. They would be simply hirelings belonging to a great syndicate. A more audacious proposal was never made to tradesmen. A bonus of 30s. for six months worked out at less than 1s. 6d. per week, the only conditional offer made. The counter-blast was £200,000 a year for four years, but they were going to live longer than that. The Imperial Company's scheme was the most cruel monopoly ever started in this country.

On the motion of Mr. Leach, seconded by Mr. Tomlinson, it was unanimously agreed not to sign any agreement at present.

#### YARMOUTH.

The tobacconists of the town met on April 1st at the Duke's Head Hotel, under the presidency of Mr. S. C. Cory, to determine what action should be taken in view of the rival offers of the Imperial Company and the American Trust. After a long debate of about two hours' duration, during which strong objection was expressed to signing either agreement, it was decided to do nothing as an association, and leave members free to act as they desired individually.

#### LONDON.

A largely attended meeting of London tobacconists was held at Anderton's Hotel, London, on March 21st, to consider the situation created by the rival offers of the Imperial Tobacco Company and Messrs. Ogden's, Limited, to the trade. The proceedings were of a most animated character throughout, and many of the speeches were very strongly worded. In fact, we have never seen London tobacconists so excited before, and with very little encouragement the resolutions would have been carried in even stronger language.

Mr. Boutall, who presided, said he had never come across so contemptible and insulting a document as the Imperial Tobacco Company's circular. It was a most cowardly thing to send such a document to a body of intellectual tradesmen. (Cheers.)

Mr. Ramill, of London Tobacconists' Alliance, said the Imperial Tobacco Company wanted a great deal, but offered the trade very little. The percentage of profit offered was problematical, and the £50,000 bonus had now been divided amongst 34,000 customers. Were they going to give up their liberty for that? (Cries of "No.") The latest offer of the American Tobacco Company (Ogden's) was somewhat better. What did the retailers want? (Cries of "Free trade.") They wanted 20 per cent. profit on proprietary tobacco, and 25 per cent. on cigarettes. His advice was to strengthen their combination and wait.

Mr. Shore, of East London Association, said the boycotting clause of the Imperial Tobacco Company's agreement was arbitrary, unwise, and unjust. (Cries of "Un-English.")

Mr. Bodey, Central London, declared that Messrs. Wills were the cause of all the trouble.

Another speaker said the Imperial Company's offer worked out at about fourpence per week, and for that he was asked to turn customers out of his shop.

During further discussion a suggestion was made that the trade should not take sides, but the remark caused considerable disorder.

The following resolution was then moved:—"That in the opinion of this meeting no arrangement will be satisfactory to the retailers which does not protect proprietary articles by a minimum schedule bearing a profit of 20 per cent. on tobacco, and 25 per cent. on cigarettes, and we are prepared to support any combination or individual

manufacturer on this basis, and further pledges itself not to tie itself to any monopoly."

This having been carried by acclamation, the audience rose and sang the opening bars of "Rule Britannia" followed by three groans for the Imperial Tobacco Co.

The following resolution was also on a division almost unanimously adopted:—"That this meeting emphatically refuses to sign the bonus agreement, and thinks the fact of such a contemptible document being sent out, together with a bribe of a packet of cigarettes, shows the value which the Imperial Tobacco Company places on the intelligence of the retailer."



## "JACK JONES"

AND

## "COLONIAL

## EMPIRES."

MESSRS. SIDNEY PULLINGER AND Co. are vigorously pushing these specialities, and as they are both lines which give the retailer a good profit and catch on readily with smokers they will pay well to stock. In "Jack Jones" is to be found a 2d. cigar very hard to beat, while "Colonial Empires" at 3d. supply the demand for a really good weed at a moderate price.

## THE BROKERS AND THE IMPERIAL.

The following letter was sent out last month by the Imperial, and naturally caused a flutter among the brokers. We should note that our contemporary, *The Southern Tobacconist*, of Virginia, has all along expressed its conviction that the British Combine would be forced to adopt this course:—

DEAR SIR,

In accordance with our promise given you at the end of last year that we would at once inform you of any intended alteration in our present methods of obtaining our supplies of leaf, I am instructed by my directors to inform you that they are making arrangements for purchasing leaf and strips in Virginia and North and South Carolina next Season, and, while they do not expect to be entirely independent of stocks brought to the United Kingdom by English merchants, they feel it only right that you should be informed immediately of the alteration in our plans.

This has been rendered all the more necessary by the very high prices obtained by some of the important merchants in this country in comparison with the cost of tobaccos imported direct by some of the combining firms and also tobaccos offered by some merchants whose shippers have been content with normal prices.

The directors much regret that there should be any diminution in their dealings with firms with whom they have been so long and pleasantly associated, but the course of events has rendered it inevitable.

Yours faithfully,

H. W. GUNN, Secretary,

The Imperial Tobacco Company.

Window dressing is a great factor with the modern tobacconist. Dress your window with Pick-Me-Ups.

# SALMON & GLUCKSTEIN.

THE eighth ordinary general meeting of the shareholders of Salmon and Gluckstein, Ltd., was held on March 13th at the Cannon Street Hotel, E.C., under the presidency of Mr. Isidore Gluckstein (the chairman of the company).

The Secretary (Mr. H. M. Fisher) having read the notice convening the meeting and the report of the auditors.

The Chairman said: It is with mixed feelings of pleasure and regret that your directors meet you to-day to ask you to adopt the report and accounts for 1901, and to transact the other ordinary business appearing in the notice in your hands. The pleasure to us is that we have been able to place before the proprietors of the company what we conceive to be, and what we hope and venture to think you also will regard as, the satisfactory results which the accounts disclose of our business for the past year, enabling us to distribute similar dividends and bonus as we did in the previous year, notwithstanding that 1901 must, I think, be recorded as a bad one for trade generally; while our regret is that we realise that this will probably be the last occasion of our appearing before you for the same purposes that we have met you to-day, assuming, of course, that at the extraordinary meeting, which is to follow this one, you confirm the resolution which was practically unanimously come to at the meeting on the 25th of last month, when you ratified the agreement contemplated between this company and the Imperial Tobacco Company. I propose, following the usual course adopted at our former annual meetings, to take you briefly through the figures in the accounts, and, if you will allow me, I will first deal with the Balance Sheet. The first item, of course, is the authorised capital standing at the nominal figure of £500,000, of which £450,000 has been issued, which latter is the same amount as appeared in the previous year's Balance Sheet. Following this comes the 4½ per cent. first mortgage debenture stock, which during the year under review was increased from £125,000 to £200,000, the balance of £75,000 of this stock having, as intimated to you in the directors' report, been issued in May last, and to the liability under this head has to be added the interest accrued from October 1st up to the end of the year, the interest being payable half-yearly on April 1st and October 1st. Next we come to our liabilities to creditors, amounting in total to £122,627 15s. 1d., an excess of £48,362 19s. 9d. as compared with the 1900 Balance Sheet; but this addition is reflected on the assets side under the head of stock in trade, which stands at some £69,000 more than it did in the previous year, due principally to the larger stocks of manufactured goods on hand, all of such a saleable and suitable quality as to be readily convertible into cash.

You will notice that under the head of cash creditors the amount owing at the end of the year was £41,327 5s. 10d. I may inform you that in the latter part of last year we had intended, and, indeed, made every arrangement for, issuing our remaining 50,000 shares at a substantial premium, and thus pay off these advances, besides providing us with funds for the further increasing of our business; but just as the issue was about to be made the negotiations with the Imperial Tobacco Company were getting into shape, and, in deference to their wish, we decided to postpone the issue. I now come to the next item, being the premiums received on the issue of debentures in May last, to which I have already referred. From this premium account we have, following the course approved by you at our last annual meeting, deducted the interest upon the capital expended during last year in the construction and completion of the new factory premises in St. Luke's. The next account is the reserve fund, the creation of which you authorised at our last annual meeting, and later on I will refer to this account again. The final item on the liabilities side of the balance sheet is the profit and loss account, and shows that the net profits of our business for 1901 amounted to £54,403 19s. 2d., as against £49,278 19s. 10d. in the previous year. Will you now please turn to the assets side of the balance sheet? The first total represents the goodwill, freeholds, leases, fixtures, machinery, plant, trade marks, &c., and amounts to £535,919 18s. 1d., as against £474,744 4s. 7d. in 1900, being an increase of just over £61,000. This additional expenditure is partly in respect of the capital outlay in completing our freehold premises in St. Luke's, to which I have already referred, and the remainder in the acquisition and fitting up of the five new shops that we opened during last year. You will observe that the substantial sum of £13,589 12s. 2d. has been deducted for depreciation; and here we have adopted our usual practice of dealing liberally in this connection. The next entry, stock-in-trade £264,000 3s., I have already alluded to. Our book debts, rents receivable, &c., stand at £20,927 0s. 5d., which is between £5,000 and £6,000 more than they were in 1900, and this is principally due to rents owing by a greater number of tenants of the company for portions of premises let off which are not required for the purposes of our business, and to an increase in our wholesale accounts. Although this increase may at first strike one as a large addition, having regard to the nature of our business, a reference to the debit side of the profit and loss account will show that our bad debts for the year only amounted to £44 17s. 7d. (Hear, hear.) Cash at bankers' and in hand at the end of the year stood at £35,823 11s., which does not call for any comment.

We will now, if you please, take in hand the profit and loss account. The first group of expenses on the debit side shows a total of £91,392 1s. 8d., against £85,966 9s. 7d. for the previous year, or an increase of £5,425 12s. 1d., part of which is accounted for by the five additional depôts that we have opened; a further amount is to be found by increased rates and taxes owing to the quinquennial valuation of our metropolitan branches, while advertising is responsible for an addition on the year of

£1,100. In the next group of expenses, totalling £5,028 5s. 6d., we are nearly £700 less in these miscellaneous charges than we were for 1900, which I am sure you will regard as a satisfactory feature. The next debit is the interest on the debenture stock, an item which I think sufficiently explains itself. Now I come to the depreciation account, to which I have already referred, and I have only to add that the total depreciation is £1,050 more than it was in the previous year. These figures on the debit side of the profit and loss account, with which I have dealt, leave a net profit, as before stated, of £54,403 19s. 2d. We must now turn to the other side of the profit and loss account, and the first item there shows that the gross profit on trading was £160,796 1s. 7d.—some £7,000 more than it was in the previous year. Transfer fees also show an increase of some £60. The profit on building work (£43 3s. 11d.) is somewhat less than it was in 1900. The next item is the charge to building account in lieu of rent, and, as this department is now carried on within our own freehold premises, it is, of course, properly chargeable with its proportion of its equivalent of rent. The remaining item represents profit on the sale of premises, which, I may tell you, were those at 319, Strand, taken over by the London County Council for the purpose of the Strand improvement scheme, plus various items of sundry adjustments, which it is unnecessary for me to particularise.

This brings me to the front page of your directors' report, by which you will observe that the profit available for the year, subject to debenture interest and depreciation, is £74,083 16s. 4d., to which has to be added the amount brought forward from the previous year—viz., £8,520 14s. 9d.—making the amount available for disposition £82,604 11s. 1d., and you will find immediately following that figure the details of our recommendation of how we propose to deal with that sum, which we trust will meet with your approval. Before I finally leave the accounts I promised to touch again upon the reserve fund and carry-forward, and in doing so I can only repeat what I stated to the shareholders at the extraordinary general meeting held on the 25th of last month. By your resolution twelve months ago it was provided that the reserve fund of £40,000 should remain invested in the business, while, of course, the carry-forward from year to year is also employed in the same way; and it follows that but for the existence of the reserve fund and the employment of it in the business your dividends would have been correspondingly less. However, I may tell you that in our negotiations with the Imperial Tobacco Company it was a condition with them that neither the reserve fund nor the carry-forward should be distributed by us or disturbed, and for obvious reasons, because if close upon £50,000 were taken out of the business its earning powers would be materially curtailed, and in that case we could not have hoped or expected to have obtained for you a guaranteed dividend so large as the ten per cent. we have secured for you. (Hear, hear.) I have now briefly explained what I believe will appeal to you as the most salient and interesting features in the accounts presented to you for 1901. This completes seven years of our trading as a company, during the first three years of which the shareholders received 7½ per cent., in 1898 9 per cent., in 1899 10 per cent., and for 1900 we distributed dividend and bonus equalling 10½ per cent., and we now recommend 10½ per cent. also for the past year. These, I think you will find, work out at an average of 9 per cent. for each year, and having secured you a guaranteed and cumulative preferential dividend of 10 per cent. for the future, we venture to hope and think that the proprietors of this company will look with satisfaction upon the results achieved for them. (Applause.) I may just mention that your future guaranteed dividend will be paid half-yearly, on January 1st and July 1st in each year, commencing on July 1st next.

Your directors desire to take this opportunity of placing on record their high appreciation of the services of the heads of departments, shop managers, and assistants and employes of the company generally, by whom they have been so ably and loyally assisted in the past, and your directors can only hope, as they believe, that the staff will continue their worthy efforts, which cannot fail to elicit from the new board their hearty approbation, and a further cementing of those good relations between employers and employed so important to all concerned. (Hear, hear.) Now, concerning the prospects of the company, there is really no occasion for me, under the circumstances, to take up your time by foreshadowing what the plans are or may be for the current year. Indeed, as I told the shareholders at the extraordinary meeting, held a fortnight ago, the control and direction of this company's business, after you have confirmed the special resolution to-day, will, for all practical purposes, be vested in the directors to be nominated by the Imperial Tobacco Company, assisted by five of your present board. I am sure the undoubted and exceptional security you have for this guaranteed dividend will not be questioned for one moment when one remembers that not only is the capital of the Imperial Tobacco Company responsible for the guarantee, but the certified profits of the 13 vendor companies and firms now constituted as the Imperial Tobacco Company, averaged, for the past three years, no less than £1,062,922 per annum. I beg to formally move: "That the directors' report and accounts be, and the same are hereby, adopted," and I will ask some shareholder to kindly second that resolution, after which I shall be pleased to answer, to the best of my ability, any questions that may be addressed to me upon them. (Applause.)

Mr. D. H. Evans: It has been my privilege to second the adoption of the report every year at our general meeting, and I do so this year because

Are you manufacturing cigarettes? Ask J. Millhoff & Co. Ltd. for samples of their Turkish and Virginian tobaccos.

I have been asked to do so by the secretary for the last time. I remember the first meeting we had. Everybody looked upon Salmon & Gluckstein's shares as being absolutely worthless at that time; but I had the privilege of shares as being absolutely worthless at that time; but I had the privilege of professing that these shares would some day be £3, or even £4, and I may say now that I was not very far wrong. Salmon & Gluckstein have had to compete in the past with the people they are amalgamating with to-day, retail and wholesale alike; but they fought a very good and honourable warfare against all comers. They gave the very best goods at the lowest possible price. I should like now to be allowed, it being the last time, to pay a tribute to Mr. Isidore Gluckstein (your chairman)—(applause) and also to his co-directors, for the able way they have conducted the business throughout, and here I may say that whenever I have asked a question, as a large shareholder, the answer was given to me distinctly straight from the shoulder—yes or no. (Hear, hear.) There is one other remark I should like to make with regard to Mr. Isidore Gluckstein. I should like to have seen him on the board of directors of the Imperial Tobacco Company, and if there could be put to this meeting a resolution recommending that he should have a seat on that board, I should be very pleased to propose it, and I am sure it would be carried with acclamation. (Hear, hear.) Before sitting down I should like to thank the board for giving us such dividends in past years, and to say that they have worked the business in such a satisfactory way that we, as shareholders, are delighted. (Applause.) I beg to second the resolution.

The motion was then put and carried unanimously.

Mr. Montague Gluckstein proposed: "That the payment of the interim dividend for the half year to June 30th, 1901, at the rate of 10 per cent. per annum, be confirmed, and that a dividend at the rate of 10 per cent. per annum and a bonus at the rate of 1 per cent. per annum be paid for the half-year ended December 31st, 1901."

Mr. W. Klingenstein seconded the motion, which was carried unanimously.

Major Smith, J.P., moved that the retiring directors (Messrs. J. Gluckstein and J. Koppenhagen) be re-elected directors of the company.

Mr. W. Cobden Samuel seconded the motion, which was unanimously agreed to.

Mr. J. Koppenhagen thanked the meeting on behalf of his colleague, Mr. Joseph Gluckstein—who was, unfortunately, unable to be present, owing to indisposition—as well as on his own behalf, for their renewed confidence.

An extraordinary general meeting of the company was then held, for the purpose of confirming the resolutions passed by the shareholders on the 25th ult.

The Chairman said: The necessity for this meeting is to obtain the shareholders' confirmation of the special resolutions ratifying and approving the proposed agreement between this company and the Imperial Tobacco Company. At the meeting on February 25th last the special resolutions appearing in the notice were duly passed by the proprietors of this company, practically unanimously, I may say, because there were only four dissentients; but the law requires that these two special resolutions shall be confirmed, and hence this meeting, which has been convened for that purpose. I dealt so exhaustively with the subject of the proposed agreement between this company and the Imperial Tobacco Company at the meeting held on the 25th ult. that I feel I ought not to take up your time to-day by going over the ground again in detail; but for the benefit of those shareholders who were then unable to be present I propose to very briefly summarise the reasons which prompted your directors to enter into this provisional agreement, and why they strongly recommend you to adopt it. In all sincerity, let me assure you that the sole object of your directors in entering into this provisional agreement with the Imperial Tobacco Company was with the view of protecting the shareholders of this company, and to secure for them in the future a permanent and sound dividend for their investments. (Hear, hear.) Briefly, then, the necessity and reasons which induced your directors to enter into this agreement were the unforeseen and unexpected developments in the trade caused by the invasion of an American Trust, having for its object the capture and virtual control of the British tobacco industry, followed by the combination of 13 of the largest and most important companies and firms in this country for the purposes of mutual protection and defensive measures. Your directors, realising that it devolved upon them to do their best to safeguard your interests, after several months of careful and anxious negotiations, concluded the agreement with the Imperial Tobacco Company which we are now asking you to confirm, we being satisfied that it was the only safe one under the circumstances. In the face of this proposition, we did not feel justified in depending upon our own resources and strength, notwithstanding our unique position in the trade, because it would have inevitably involved the proprietors of this company in the risk of diminished dividends and depreciation of capital. Your directors therefore considered, as I stated a fortnight ago, that discretion was the better part of valour, and that our policy should be not to plunge you into a triangular commercial duel with such enormous risks ahead and the issue of the struggle so doubtful. (Hear, hear.) The agreement between this company and the Imperial Tobacco Company—which, as you probably know, has a share capital of £15,000,000—provides for the guaranteed payment of a cumulative preferential dividend at the rate of 10 per cent. per annum to the shareholders of Salmon & Gluckstein, Limited, as from January 1st last. This dividend has to be provided by the Imperial Company before a penny is paid in dividend to their own shareholders. I am sure no one in this room can question the soundness of the security to the shareholders of Salmon and Gluckstein, Limited. It undoubtedly converts your shares into guaranteed pre-preference stock of an exceptionally high character, which can only be considered as gilt-edged. (Hear, hear.) I do not think I need enlarge any further on the subject, or take up any more of your time this morning, and I will therefore ask some shareholder to kindly propose the special resolutions appearing in the notices in your hands.

Mr. A. M. Marks proposed the confirmation of the following resolutions:—(1) "That the provisional agreement dated January 2nd, 1902, and made between the Imperial Tobacco Company (of Great Britain and Ireland), Limited, of the one part and this company of the other part be, and the same is hereby, approved and ratified." (2) "That, having regard to the provisions of the agreement already approved and ratified by this meeting, it is desirable to adopt new regulations, and, accordingly, that the regulations contained in the printed document submitted to the meeting, and for the purpose of identification subscribed by the chairman thereof, be, and the same are hereby, adopted as the regulations of the company, in substitution for and to the exclusion of all the existing regulations thereof." He remarked that all he could say in support of the resolutions he said at the last meeting; but it would not be out of place, even at the risk of repetition, to remark how much they all felt indebted to the board of directors who had presided over this company for the very able and efficient way in which they had acted in the interests of the shareholders in obtaining for them so satisfactory a guarantee. (Applause.)

Mr. Steinberg seconded the motion, which was carried unanimously.

The Chairman: I am very pleased that I shall be able to report to the Imperial Tobacco Company that it has been carried unanimously.

Mr. S. Ponder moved a vote of thanks to the chairman for the able way in which he had conducted the meeting, and to all the directors for the way in which they had conducted the business for the past seven years. He was sure they all had but one thing to say—namely, that a more honourable, business-like set of men it had never been their pleasure to meet. (Hear, hear.) The way in which they had conducted this business had been worthy of the highest praise. There was evidently a storm in sight. They saw it, and they carried them into harbour.

Mr. M. Schneider seconded the motion, and it was carried with acclamation.

The chairman, in acknowledging the compliment, said: We feel that we have not quite parted with you. We may not have the pleasure of meeting you every year in this hall; but we shall always be seeing your names on the register, and we shall know that you are the gentlemen who stuck to us right the way through from when we had bad times. (Applause.)

The proceedings then terminated.—*Financial Times.*

JUVENILE SMOKING IN MANXLAND. TEXT OF THE BILL.—The Bill introduced by Mr. J. D. Lucas to restrict and regulate the sale of tobacco to and the use of tobacco by minors, as passed by the Keys, now reads as follows, and in this shape it will appear before the Legislative Council:—

Whereas the use of various forms of tobacco by minors has become very prevalent, and it is desirable to restrict and regulate the sale to and use of the same by them:

We, therefore, your Majesty's most dutiful and loyal subjects, the Lieutenant-Governor, Council, Deemsters, and Keys of the said Isle, do humbly beseech your Majesty that it may be enacted, and be it enacted, by the King's Most Excellent Majesty, by and with the advice and consent of the Lieutenant-Governor, Council, Deemsters, and Keys, in Tynwald assembled, and by the authority of the same, as follows (that is to say):—

#### SHORT TITLE.

1.—This Act may be cited as "The Juvenile Smoking Act, 1902."

Licensed persons selling, giving, &c., tobacco to minors under 14 years.

2.—Any person licensed to sell tobacco who either directly or indirectly sells, gives, or furnishes to a minor under 14 years of age, cigarettes, shall, on summary conviction before a justice of the peace, be subject to a fine of not less than 10s. and not more than £2, with or without costs.

3.—Any person under 14 years of age found smoking or in any way using cigarettes, cigars, or tobacco of any sort whatever, shall, on summary conviction before a justice of the peace, be subject to a fine not exceeding £1.

4.—A person who appears to the magistrate to be under 14 years of age shall be presumed to be under that age, unless it is shown by evidence that he is in fact over that age.

5.—The chief and other constables shall take cognizance of all offences under this Act, and shall enforce the provisions thereof.

6.—This Act shall be read and construed as one with the Summary Jurisdiction Act, 1864, and the Petty and Summary Jurisdiction Acts, 1868 to 1900.

**Why Smith Left Home.**—To find a shop where he could buy *Mahomet Cigarettes*.

# THE BONUS SCHEME.

The following circular and agreement were sent out to the trade on March 18th by the Imperial Tobacco Company :—

DEAR SIR, OR MADAM,

We have now the pleasure to enclose an agreement to be signed and returned by you for the purpose of enabling you to share in the bonus which the Imperial Tobacco Company has decided to give to its customers. The object is to give to every customer who enters into the agreement an immediate and personal interest in the prosperity of the company. You will see by reference to the current price lists, which are posted to you to-day, that the range of bonus-bearing goods (printed in red ink in each list) is so wide as to appeal to all dealers and retailers. It is also to the interest of every customer to buy those goods not printed in red from the Imperial Tobacco Company, as its profits will thereby be increased and the sum distributable as bonus will be augmented.

It is not the wish of the Imperial Tobacco Company to interfere with the sale of goods by brother manufacturers carrying on business and competing for trade in the ordinary manner.

In order to bring the benefits of the bonus into immediate operation a sum of £50,000 has been set apart for the purpose of the first half-yearly distribution, and this will be in addition to the sums agreed to be set apart by the company and declared half-yearly during the first five years. This sum of £50,000 will be distributed in accordance with the terms of the agreement, which should be signed and returned not later than Monday, March 24th, 1902, and upon receipt thereof we will forward a duplicate signed by us.

## AGREEMENT.

TO THE IMPERIAL TOBACCO COMPANY (OF GREAT BRITAIN AND IRELAND), LIMITED.

I, the undersigned

of hereby request you to admit me to the benefit of your customers' bonus scheme, and in consideration of your so doing I undertake during the continuance of this agreement to observe and perform the following stipulations on my part, namely:—

- 1.—To stock your goods and display them prominently and effectively in my windows and elsewhere in my premises, and to display your show cards and other advertising matter received from you in my windows and inside and outside my premises so far as the nature of my business reasonably permits.
- 2.—To conform in every respect to your prices and terms as set forth in your wholesale and retail schedules respectively and in your conditions of sale or otherwise (so far as applicable to my purchases) and from time to time in force.
- 3.—Not knowingly to sell or supply directly or indirectly goods bought from you to any person, firm, or company who does not conform in every respect to your said prices and terms, nor to any person, firm, or company after receiving notice or information that you have refused to supply your goods to such person, firm, or company.
- 4.—Not without your consent to buy or (except goods already or previously bought by me) stock or sell any proprietary goods manufactured or sold by the American Tobacco Company, or by Ogden's, Ltd., or by the British Tobacco Company, Ltd. (recently promoted by the American Tobacco Company), or by any person, firm, or company objected to by your company in writing.
- 5.—Proprietary goods mentioned in Clause 4 shall mean and include all goods bearing the name, brand, or trade-mark of any person, firm, or company mentioned or referred to in the said clause.
- 6.—To retain the bonus paid to me as profit for my own benefit, and not directly or indirectly to pay or allow the same, or any part thereof, or any equivalent or substitute for the same, to any dealer or other customer buying your goods from me.
- 7.—To accept as final the certificate of your auditors upon all questions necessary for ascertaining the bonus payable to me.
- 8.—To make all proper and reasonable efforts for extending the sale of your goods and promoting your interests.
- 9.—If required by you, to declare that I have performed the foregoing stipulations before receiving any payment of bonus.
- 10.—To continue and perform this agreement until October 31st, 1906, and thenceforth unless and until you or I shall by six calendar months' notice in writing determine it.

Dated this            day of March, 1902.

Witness,

To the above-named

In pursuance of the above request and for the considerations therein set forth, we, the Imperial Tobacco Company (of Great Britain and Ireland), Limited, hereby admit you to participation in our customers' bonus scheme

as herein set forth upon condition of your observing all the stipulations on your part set forth in the said request, and we on our part undertake as follows:—

1.—In addition to the bonus provided by this scheme we will, in the manner hereinafter mentioned, distribute amongst our customers signing the above request the sum of £50,000, which has been set apart for this purpose.

2.—During the continuance of this bonus scheme, forthwith after the declaration of a dividend upon our ordinary shares (whether preferred or deferred) we will cause our auditors to certify as accurately as may be practicable what proportion of the amount required for such dividend has arisen from net profits on our home trade, that is to say, on sales of goods within the United Kingdom, otherwise than for export or for ship-stores.

3.—Forthwith after receiving such certificate as is mentioned in the preceding clause, we will set apart a sum equal to at least one-fifth of the proportion certified as aforesaid.

4.—We will forthwith after April 30th, 1902, cause our auditors to certify what percentage the said sum of £50,000 will provide upon all our sales (less goods returned) of bonus-bearing goods within the United Kingdom, otherwise than for export and ship-stores, during the period between November 2nd, 1901, and April 30th, 1902, to customers who shall, prior to March 24th, 1902, or within such extended time (if any) as in any case we at our absolute discretion may permit, sign the above request and become participants in our bonus scheme, and forthwith after the declaration of any such dividend as aforesaid we will cause our auditors to certify what percentage the sum set apart under Clause 3 hereof will provide upon all sales (less goods returned) of bonus-bearing goods within the United Kingdom, except for export and ship-stores, during the period in respect whereof the said sum shall have been so set apart.

5.—We will as soon as practicable after April 30th, 1902, pay to you by way of bonus for the said period up to November 2nd, 1901, the certified percentage upon all bonus-bearing goods bought by you from us (and not returned) between November 2nd, 1901, and April 20th, 1902, which for the sake of convenience is taken as a basis for the distribution of the said sum of £50,000; and subsequently we will, within six months after the declaration of a dividend upon ordinary shares, pay you the certified percentage applicable to the particular period upon all bonus-bearing goods bought by you from us (and not returned) during the period for which each successive dividend shall be paid.

6.—Bonus-bearing goods shall mean and include all goods indicated as such in our schedules or price lists from time to time in force.

7.—Subject as hereinafter mentioned we will continue the arrangement with you above set forth until October 31st, 1906, and thenceforth unless and until you or we shall by six calendar months' notice in writing determine it.

8.—If at any time our Board shall by resolution decide that you have failed to perform the stipulations on your part contained in the said request, then without prejudice to our right of enforcing such stipulations we may at any time, by notice in writing to you, wholly or partially annul your participation in the benefits of the said scheme, and in such case you will wholly or partially (as the case may be) lose your right or interest in the bonus whether accrued or accruing.

9.—The certificate of our auditors for the time being shall for all purposes of calculating the bonus be binding and conclusive, and the resolution of our Board shall for the purpose of determining any question under Clause 8 be binding and conclusive, and a certificate of our Secretary for the time being shall be conclusive evidence of the resolution of the Board.

Dated this            day of March, 1902,

FOR THE IMPERIAL TOBACCO COMPANY  
(Of Great Britain and Ireland), LIMITED,

Secretary.

The American Tobacco Company immediately wired their customers not to sign pending receipt of their bonus scheme, and issued a circular criticising the offer of the Imperial Company in detail. This circular we need not reproduce, as it has already become familiar to the trade. On March 20th a sensational offer to the trade was sent out in the following circular:—

DEAR SIR OR MADAM,

The Imperial Tobacco Company Ltd., after many months' consideration, have now intimated their intention to give a Cash Bonus of £50,000 at the end of April, 1902, to those traders who now sign and agree to undertake to boycott our goods from their shops.

We have not commenced any boycotting tactics, and have no desire to do so. It appears to be the intention of the Imperial Tobacco Company to secure shops as *Tied Houses* to themselves whereby the trader would lose his independence.

**Sweet and Twenty-five Pick-Me-Ups in a box. To sell at 6d. and leave you a first-class margin of profit.**

"WAKE UP, ENGLAND!"  
The Prince of Wales  
at the Guildhall.

The Real English Bulldog,

# NOT THE SHAM



# 5 A 1<sup>d.</sup>

The Real Godfrey Phillips'  
**GUINEA GOLDS,**  
Not the Foreign Imitations.

We desire to call your attention to the fact that we have been of considerable benefit to the trade during the past few months, and had it not been for our efforts it is fair to assume that no bonus would have been offered by the Imperial Tobacco Company Ltd.

We enclose you particulars of our bonus distribution, and to enable you to obtain the benefits of it, we ask you to be good enough to sign and return to us the enclosed form on or before March 31st instant.

You will observe that we do not ask you to boycott the goods of any other manufacturer. — Yours faithfully,

OGDEN'S LTD.

The following were the conditions of the bonus and the form of agreement to be signed:—

Commencing April 2nd, 1902, we will, for the next four years, distribute to such of our customers in the United Kingdom as purchase direct from us, our entire net profits on the goods sold by us in the United Kingdom.

In addition to the above, we will, commencing April 2nd, 1902, for the next four years, distribute to such of our customers in the United Kingdom as purchase direct from us the sum of £200,000 per year.

Distribution of net profits will be made as soon after April 2nd, 1903, and annually thereafter, as the accounts can be audited, and will be in proportion to the purchases made during the year.

Distribution as to the £200,000 per year will be made every three months, the first distribution to take place as soon after July 2nd, 1902, as accounts can be audited, and will be in proportion to the purchases during the three months period.

To participate in this offer we do not ask you to boycott the goods of any other manufacturer.

To Messrs. Ogden's Ltd., Boundary Lane, Liverpool.

DEAR SIRS,

I beg to inform you that I have not signed the Agreement with the Imperial Tobacco Company Ltd., dated March, 1902, and in consideration of participating in your bonus distribution of the entire net profits on goods sold by you in the United Kingdom, and £200,000 per year for the next four years, as set out in your particulars, I hereby agree not to sign it or any similar Agreement with the Imperial Tobacco Company Ltd., or any other company or firm, containing any conditions which would prevent me from buying, displaying, selling, or distributing your goods, or the goods of any other manufacturer, and I also undertake to continue to buy, display, and sell your goods.—Yours faithfully,

The Imperial Company retorted with an explanatory circular modifying Clause 4, to which objection had been taken, as follows:—

Under the agreement we have for the purpose of protection reserved to ourselves a power of prohibiting the sale of certain goods by customers receiving a bonus out of our profits; but we have no intention of exercising our power in an arbitrary or unreasonable manner, and, in order to relieve customers of all apprehension upon this point, we promise that so long as a customer does not display in his windows the goods of Ogden's Limited or the American Tobacco Company or their allies, we will not exercise our power of prohibition without first giving three months' notice, and the customer shall, in that event, have the option of withdrawing from the agreement. We shall therefore print upon our agreement, to be sent to the signing customers, the following memorandum:—

"So long as the goods of Ogden's Limited and the American Tobacco Company and the British Tobacco Company Limited and any other concern associated with the American Company are not displayed in your windows, we will not exercise the power reserved to us by Clause 4 of your undertaking without first giving three months' notice in writing, and, in the event of our giving such notice, you may withdraw from the agreement without prejudice to your right of bonus up to the date of withdrawal."

We believe that this will be satisfactory to our customers, and will convince them of our desire that their interests shall be identified with our own. We may add that we have not the slightest intention of interfering with the sale of goods produced by other British manufacturers, and we trust that they will co-operate with us in defence of common interests. Of course, there is no objection on our part to the display of their goods in any manner you think fit.

We invite you to sign our bonus agreement upon the understanding set forth in this letter, and, as some days have been occupied in the discussion, we have extended the time for signature to the 2nd April next.

The American Tobacco Company replied by telegram to 7,000 of their customers that those signing the modified agreement of the Imperial Company could not participate in their bonus.

Messrs. A. Baker & Co. Ltd. caused a considerable amount of amusement to the trade by previously announcing that they intended, as soon as they had exhausted their present stock, to discontinue selling the goods of the Imperial Tobacco Company, on the ground that the company in question were now the virtual owners of a large number of retail shops. Possibly the shareholders may have a word to say as to this.

## CIGARETTE PICTURES.

The London correspondent of the *Manchester Guardian* thus deals with the public craze for cigarette pictures:—

"Why does the 'man in the street' want cigarette pictures? Certain brands of American cigarettes which do not carry 'high art' gifts at home owe most of their popularity in this country to the silly craze for photographs. British firms have striven to emulate the example, and a practice which originated on the outside of five-a-penny concoctions as a temptation to the small boy has now become universal for the popular packets. 'I have lost custom through refusing to combine picture-dealing with cigarette-making,' said one large independent manufacturer to-day. 'But since all the public cannot be fooled all the time, I have sufficient faith to await the tardy awakening of the every-day smoker. Quality and quantity of the cigarettes both suffer to pay for a pretty picture and an attractive box. If people really want these miniatures they could buy them separately for a penny. But at present the great general public is captivated by a gaudy chromo.' Outside manufacturers generally support this view. A number of the factories were in full operation on March 29th, the first Easter Saturday that they have worked. They are engaged in making up retailers' own brands, which are now leaping into favour, especially in the country, where the shops maintain more regular connections. Machines are hardly used for this class of work, deft women filling by hand with bewildering rapidity. These factories are now working overtime, and the most skilled workers, generally sad-eyed Greeks, Poles, or Jewesses, and seldom our own saucy factory lasses, are making thirty shillings weekly.

"In working out the estimates that I have gathered from these manufacturers the following facts may be deduced from careful consideration by the average smoker. A fair hand-filled cigarette averages 3 lb. of tobacco per thousand. The material cost is from 13s. 6d. to 14s. Labour, boxes, &c., still leave a good profit to the manufacturer at £1 per 1,000. These are retailed at 6d. an ounce of 20, thus giving the retail dealer his desideratum—25 per cent. Thus for 3d. ten hand-filled cigarettes may be purchased loose. Through moderate desiccation the tobacco is not too wet, and it is encased in thin rice paper. Now the popular brands are 2½d. for ten, plus box and picture. Actual tests shown me with various cigarettes that I was allowed to purchase independently prove that these popular brands contain a greater percentage of moisture, and, being machine made, the paper is necessarily much thicker to stand the strain. Yet thirteen or more of these cigarettes, twelve of some, were required to balance ten of the hand-filled articles. The latter in each case smoked half as long again as the cheaper, or, more correctly, the dearer, packet of cigarettes. The paper also was cleaner for the lips, the foul end was obviated in part, and the tobacco smoked full and evenly throughout. In actual fact, therefore, the cigarette smoker who indulges in the fancy packets at 2½d. would be the actual gainer if he picked a good brand loose at 6d. per ounce. He might even indulge in a superior brand at 7½d. per ounce of twenty, gaining much in quality, at the same cost for actual quantity of tobacco smoked. But then he would not get his precious picture."

The answer to all this is that it is human nature to delight in getting something for nothing even if it be only a photo of a British general, and the average man seems incapable of realising that manufacturers cannot afford to give anything for nothing, and that the gifts he receives are paid for by himself and other consumers, inasmuch as better quality could and would be given were they abolished. This delusion is perhaps more prevalent in the tea trade than in any other, as there is a large company selling "overweight tea" at so much a pound and giving away a pound of the same tea with every pound bought. This plan must be successful, as it has now been carried on for many years. Carlyle oft quoted views as to the superabundance of fools' needs.

There's many a slip 'twixt cup and lip.

When slipping try a PICK-ME-UP.



THE LEADING SHAG IS

# Franklyn's Superfine.

FRANKLYN, DAVEY & CO.,  
BRISTOL.

## Muratti's High-Class Cigarettes.

### LEADING BRANDS

"ARISTON," Gold Tipped	-	100's	50's	20's	
"ARISTON," No. 10	- -	100's	50's	25's	
"ARISTON," No. 6	- -	100's	50's	20's	
"NEBKA," No. 2	- -	100's	50's	20's	10's
"NEBKA," No. 3	- -	100's	50's	25's	

All the above well-known and popular brands are guaranteed hand-made from the finest selected Turkish Tobaccos, and all packed in beautiful enamelled tins.

PRICES ON APPLICATION.

Head Office and Factory: 54, Whitworth St., Manchester.  
London Office and Sale Rooms: 5, Creed Lane, E.C.

### THE DIVINE WEED.

WHEN the heart is weary and pleasure a dream  
And I'm drifting along like a straw on a stream,  
If I get no amusement from Tito at play  
And his weird monkey Jacko,  
Or the wonderful witch who lives over the way—  
Then I turn to Tobacco.  
Though affliction be ripe there is peace in a Pipe ;  
And I reckon not of sickness whatever the stripe ;  
If the trouble were double  
It would pass as a bubble,  
With the clouds that I raise in a palace of praise  
From the altar of herbs and the good in my gripe.

#### CHORUS.

Others fancy their flowers,  
Or improving the breed  
Of the pigs or the Powers—  
But, I worship the Weed.  
Divine Weed! Divine Weed!  
That's my kingdom and creed,  
For it never yet failed a poor fellow in need.

When my fortune is bright and the prospect looks fair  
And no longer a ghost dogs my step up the stair,  
If some neighbour drops in who is gracious and kind  
For a casual crack O,  
He will find me as willing and always inclined  
For a taste of Tobacco.  
To all it is balm and a beautiful calm  
And the smoke goes to heaven as incense or psalm,  
While for sadness or badness  
It is merciful madness ;  
With a method that lends pure delight to its friends,  
And transports you to Paradise glory and palm.

#### Chorus.

When his business is over and life at the jog  
And the bluejacket settles at last to his grog,  
While he needs not be bothered with rules by the score  
Nor ashamed to be slack O ;  
He can fly to the refuge he fled to before,  
In his blessed Tobacco.  
He can furl his last sail, and however he ail  
Still be sure that one comrade at least will not fail ;  
In his gashes or smashes  
If that harbour light flashes,  
Be it bullet or fall he can laugh at it all,  
And be ready to give the good Doctor a hail.

#### Chorus.

When the soldiers are marching or fighting, or fag  
For a Government never too proud of the Flag,  
They will not be alarmed at their losses or care  
To complain of their lack O ;  
If they each have a pull at odd moments, and share  
Of sweet honest Tobacco.  
In the dust of the tramp, under canvas in camp  
Or abroad on the veldt with the moon as their lamp,  
There's one level for revel  
Or a row like the devil—  
And more generous this than hard coin or soft kiss—  
It's the Herb that gives all the same blessing and stamp.

#### Chorus.

When the life-flame is low and we rarely turn out  
For a walk and are burdened with conscience or gout,  
And the foot is uncertain and breath coming short  
Or distress like the rack O ;  
Then we still have an anchorage safe, in the Port  
Of true *English Tobacco*.  
Here's a comrade to last through the feast or the fast,  
And in warm winds of summer or bleak winter blast,  
For all ages and stages  
Of time's dullest pages ;  
It makes heavy folks quick and metes health to the sick,  
And recalls to the oldest the youth that is past.

#### Chorus.

*Eastbourne Chronicle.*

REGINALD A. ST. QUENTIN.

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## PIPES IN FICTION.

It is only within comparatively recent years, says *The Globe*, that pipes have made their reappearance in polite fiction, at any rate as being in favour with "les gens comme il faut." During the period immediately preceding their restoration hero and villain alike smoked cigars, or, if connected with India, cheroots. The hero was wont to choose a cigar thoughtfully, sometimes from a well-filled case, sometimes from the box at his elbow stocked with choice Partagas or Maduros—the nomenclature was occasionally shaky. He would light it, and then, generally, lean back, watching the blue, fragrant smoke, and with an anxious, or happy, or determined look upon his classic features. Sometimes it was flung aside as a well-known voice, or a cry for help, or an approaching footstep made itself heard ; sometimes it would be allowed to go out while the hero sat, hour after hour, unconscious of its deadness, wrapt in melancholy cogitation. The villain had a way of viciously biting the costly Cabana in two—enjoying its aroma as he gloats over the sufferings of his victim—or sometimes of applying the glowing end to the train from a powder magazine. Probably this and the facility with which it can be offered or hurled away constitute the great advantage which, melodramatically speaking, the cigar has over the pipe. You can't very well throw a pipe away every time you are angry or surprised, and to carry an assortment about for the benefit of third parties would require specially constructed garments.

Though archæologists have found a good deal to say about the early historic appearance of pipes, it does not seem to have occurred to any learned society to settle the date of their first mention in fiction. If, indeed, the nucleus of the stirring ballad, which, after eulogising the jollity of Old King Cole, goes on to assert that he called for, inter alia, his pipe, a respectably remote date is arrived at—Cole or Coel being said to have founded Colchester, beloved by and for its natives, somewhere about the time of King Solomon. The first familiar mention of the pipe is, for most of us, the story of Sir Walter Raleigh smoking, and the servant emptying a jug of water on him to "put him out"; and there have not been wanting iconoclasts who

**Don't go abroad for Eldorados. They are to be found at J. Millhoff & Co's Ltd.**

# HIGHEST CLASS MIXTURE

(Medium Strength).

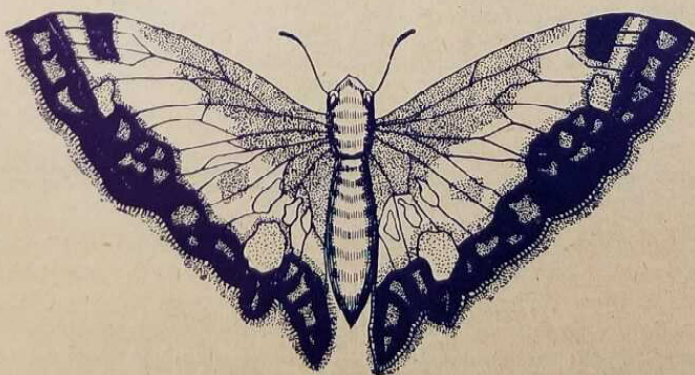
# “EXMOOR HUNT.”

EDWARDS, RINGER & BIGG, Ltd.,  
BRISTOL.

HIGNETT'S

# “BUTTERFLY”

HAND  
MADE.



IN PACKETS  
AND  
BY WEIGHT.

## CIGARETTES.

Made in England by British Labour with **BRITISH CAPITAL.**

**HIGNETT BROTHERS & CO. Ltd., LIVERPOOL.**

tell us that even this old friend must be classed as fiction. It is certainly strange, as has often been remarked, that no mention of smoking of any sort is to be found in Shakespeare, although stage tradition provides Sir Toby Belch, Aguecheek, and Feste—in the drinking scene in "Twelfth Night"—with pipes. If they had smoked at all—that is if Illyria had been England and the period agreeable—the pipes would probably, so Aubrey tells us, have been silver, silver pipes being the first used by "the quality." The "ordinary sort," to quote the same authority, used a walnut shell and a straw.

But if Shakespeare is silent anent the divine weed, other Elizabethan dramatists constantly introduce it, not by any means invariably in terms of eulogy. Dekker's *Bellafront* refers to it in language of that peculiar classic vigour which modern taste thinks best unreproduced. Jonson's *Bobadil* eulogises it in his own simple, unaffected way: "Neither myself nor a dozen gentlemen more of my knowledge have received the taste of any other nutriment in the world for the space of one and twenty weeks, but the fume of this simple only." Cob the waterman, on the other hand, has nothing but abuse for it: "Four died out of one house last week with the taking of it, and two more the bell went for yesternight." Some lines usually credited to Skelton—for there seems some question as to the authorship—contain one of the earliest mentions of the familiar clay pipe, though his view, again, is distinctly unfriendly. Comparing his own day with "the good old times," he says:—

Nor did that time know  
To puff and to blow  
In a piece of white clay  
As you do this day,  
With fier and coale  
And a leafe in a hole.

But despite the royal "counterblaste," and all other blasts, the princely pipe asserted its beneficent sway, and throughout the fiction of the time we find men having a friendly pipe together, or, as they quaintly expressed it, "drinking tobacco" in company.

But it is the mention of pipes in fiction which everybody knows which has the greatest interest for us, and, as has been said, in quite recent fiction these mentions become more and more frequent. Omitting these—though Sherlock Holmes and his pipe of pondering will occur to mind—we find plenty of references in earlier works, which we have come to look upon as classics. Who has not sympathised with dear old Robinson Crusoe in his delight when he made his first pipe? He was "never more vain or more joyful for anything" than for being able to make that ugly, clumsy tobacco pipe, which "burned red like other earthenware." How delightfully have we been thrilled—"cheu fugaces!"—while the stately Redskins and sturdy trappers of Cooper, Mayne Reid, and Aimard have smoked the calumet with provoking deliberation! What would old Willett of the May Pole be without his pipe? It almost reconciles us, though for a very brief period, with the scoundrelly Mr. Wegg when we read that "Mr. Venus lights and puffs, and Wegg lights and puffs": he has that trait at least in common with large-hearted old Boffin. When we first meet Mr. Weller, senior, after his bereavement, he is smoking a pipe in the little room behind the bar, and "continued to smoke with the same fixed and quiet

countenance" till roused by his son. It is not necessary for many of us to go to fiction to recall more than one pipe smoked in the same circumstances. There is dear old Stapleton, again, who, when he first meets Jacob Faithful, tells him, "As for me, I smokes my pipe and thinks on human natur." The pipe keeps well in evidence during the sad, artless tale that follows, till when he relates how he saw his wife sink to her death, "old Stapleton stopped, laid down his pipe, and rested his face in his hands."

None of us are likely to forget one George Warrington with his short pipe, nor how, on one memorable day, when the Campaigner was more than usually fiendish, and the dear old Colonel's trembling lips were almost shaping themselves for his last "Adsum," Pendennis delightfully imparts the good news. "Give the Colonel his pipe, Clive. Now, sir, down with you in the sitter's chair and smoke the sweetest cheroot you ever smoked in your life." Almost historical too, albeit in a work of fiction, is that picture Charles Kingsley gives us of the bowling green at Plymouth, where "Martin Frobisher and John Davis are sitting on a bench, smoking tobacco from long silver pipes," and John Hawkins bids the drawer, "Fill my pipe," and Anyas Leigh sits and smokes with Drake after Lord Howard had departed.

It is scarcely too much to say that we can hardly form an idea of "My Uncle Toby" apart from his pipe. It was, we may remember, during his fourth pipe that he composed himself to listen to Corporal Trim's telling of how he had seen the dying lieutenant and his boy—not very many minutes before his memorable oath which heralds the famous passage about the accusing spirit and the recording angel. Both Uncle Toby and Mr. Shandy, in fact, were ardent disciples of the pipe; and we can realise how hardly matters were bound to go in the former's sentry-box interview with the widow Wadman, when we read of that stroke of generalship of hers—"to take my Uncle Toby's tobacco pipe out of his hand as soon as possible." We like, too, to think of Sir Roger de Coverley at Squire's calling for "a clean pipe, a paper of tobacco, a dish of coffee, a wax candle, and the Supplement"; it is one of those seemingly artless pictures which dwell in our minds, like that of Farmer Snowe, Master Huckaback, and "great John Ridd" smoking in the cosy ingle of Plovers' Farm. But a volume might well be filled with these "Pipe Anthologies," and another culled only from verse and poetry.

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THE KING'S CIGAR ORDER.—A much-valued distinction has been conferred upon Calixto Lopez & Co., proprietors of the Eden cigar factory of Havana. The firm have received an order from England to furnish the cigars for the royal banquet which is to be held after the Coronation of King Edward. The order includes three sizes and amounts to several thousand cigars. A unique feature is that there is no stipulation whatever as to the price, this matter being left entirely to the judgment of the manufacturers. The goods will be packed in boxes of twenty-five. The regular label will appear on the outside of the cover (the top of the box), and inside the cover pictures of King Edward and Queen Alexandra will be affixed.—*Tobacco Leaf*, New York.

Do you want your own name or brand on cigarettes?

Millhoff & Co. Ltd. will supply them without any extra charge.



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.**

# NEW BRANDS

We publish the following new brands, crowded out of last issue, for purposes of reference.

The following appeared in the *Trade Marks Journal* for February 19th, 1902:—

**Varsity.**—237,320. Manufactured tobacco. Lambert and Butler Ltd., 141-4, Drury Lane, London; tobacco manufacturers. April 10th, 1901.

**Bold Front.**—243,494. Tobacco, whether manufactured or unmanufactured. J. Millhoff & Co. Ltd., 27, Commercial Street, London; tobacco, cigar, and cigarette manufacturers. January 20th, 1902.

**Firm Front.**—243,495. Tobacco, whether manufactured or unmanufactured. J. Millhoff & Co. Ltd., 27, Commercial Street, London; tobacco, cigar, and cigarette manufacturers. January 20th, 1902.

**Doric Mixture.**—238,111. A mixture of manufactured tobacco. Ogden's Ltd., Boundary Lane, Liverpool; tobacco and snuff manufacturers. May 13th, 1901. "*The essential particulars of the trade mark are the combination of devices, and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name.*"

**Fighting Top.**—241,724. Tobacco, whether manufactured or unmanufactured. John Player & Sons Ltd., Castle Tobacco Factory, Nottingham; tobacco and cigar manufacturers. November 1st, 1901.

**Svelgani.**—242,506. Tobacco, whether manufactured or unmanufactured. Aviss Brothers Ltd., 90, Gosford Street, Coventry; cigar manufacturers and importers. December 6th, 1901.

**Martimad.**—242,719. Tobacco, whether manufactured or unmanufactured. Havanna Cigar Manufacturing Co., Havannah, near Congleton, Cheshire, cigar manufacturers. December 17th, 1901.

242,970. Manufactured tobacco. Adkin & Sons, 31, Aldgate High Street, London; tobacco manufacturers. December 31st, 1901.

**Tramway.**—242,708. Cigarettes. Ogden's Ltd., Boundary Lane, Liverpool; tobacco and snuff manufacturers. December 16th, 1901. "*The essential particulars of the trade mark are the following: The device and the word 'Tramway,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name.*"

**Folotolo.**—243,089. Tobacco, whether manufactured or unmanufactured. Edwin Winward, 9, Oxford Street, Bolton; tobacco manufacturer. January 6th, 1902.

**Isawit.**—243,097. Manufactured tobacco. Cope Bros. and Co. Ltd., 10, Lord Nelson Street, Liverpool; tobacco manufacturers. January 6th, 1902.

**Havafilla.**—243,374. Tobacco, whether manufactured or unmanufactured. Swain & Van den Arend, High Cross Cigar Manufactory, 1, High Cross Street, and Town Hall Lane, Leicester; cigar manufacturers. January 17th, 1902.

The following appeared in the *Trade Marks Journal* for February 26th, 1902:—

**Hadkir.**—242,474. Tobacco, whether manufactured or unmanufactured. Havanna Cigar Manufacturing Co., Havannah, near Congleton, Cheshire; cigar manufacturers. December 5th, 1901.

**Navoma.**—243,019. Cigars, cigarettes, and tobacco. M. Pezaro & Son, 259, Cambridge Road, Bethnal Green, London, E.; cigar manufacturers. January 2nd, 1902.

**"Nancello."**—243,040. Cigars, cigarettes, and manufactured tobacco. Samuel Maier, 2, Bradford Avenue, London, E.C.; merchant. January 2nd, 1902.

**La Consorta.**—242,133. Tobacco, whether manufactured or unmanufactured. Julius Kaufmann & Theodor Kaufmann, trading as E. Kaufmann, 5 and 6, Paternoster Square, London; merchants. November 20th, 1901.

242,876. Manufactured tobacco. W. D. & H. O. Wills Ltd., Bedminster and Ashton Gate, Bristol; and 53, 54, and 55, Holborn Viaduct, London; tobacco manufacturers. December 23rd, 1901. "*The essential particular of the trade mark is the device, and the applicants disclaim any right to the exclusive use of the added matter.*"

**At Ease.**—243,081. Manufactured tobacco. Cope Bros. & Co. Ltd., 10, Lord Nelson Street, Liverpool; tobacco manufacturers. January 4th, 1902.

**Marc Antony.**—243,273. Tobacco, whether manufactured or unmanufactured. Albert Baker & Co. Ltd., 65, Holloway Road, London, N.; tobacco manufacturers. January 13th, 1902.

**Sweet Meats.**—243,731. Tobacco, cigars, cigarettes, and snuff. Sydney Pullinger Ltd., 41, Cannon Street, Birmingham; cigar manufacturers. January 27th, 1902.

The following appeared in the *Trade Marks Journal* for March 5th, 1902:—

**La Gunilda.**—241,201. Tobacco, whether manufactured or unmanufactured. Catlow & Allen, 15, Lower Hill Street, Leicester; cigar manufacturers and importers. October 10th, 1901.

**Lerna.**—242,836. Tobacco, whether manufactured or unmanufactured. Junius Adrian Thomas Caton, 6, Monument Station Buildings, London; merchant. December 21st, 1901.

**Cratega.**—242,907. Cigars, cigarettes, and tobacco. M. Pezaro & Son, 259, Cambridge Road, Bethnal Green, London, N.E.; cigar manufacturers. December 24th, 1901.

**Boina.**—243,018. Tobacco, whether manufactured or unmanufactured. Junius Adrian Thomas Caton, 6, Monument Station Buildings, London, E.C.; merchant. January 2nd, 1902.

**Limba.**—243,518. Tobacco, whether manufactured or unmanufactured. Swain & Van den Arend, High Cross Cigar Manufactory, 1, High Cross Street, Town Hall Lane, Leicester; cigar manufacturers. January 21st, 1902.

**Mousmé.**—243,624. Tobacco, whether manufactured or unmanufactured. Mawson Brothers, Birdale, Boston, Lincolnshire; cigar manufacturers. January 23rd, 1902.

**Hunchback.**—243,669. Manufactured tobacco. Kinnear Ltd., 57, Park Lane, Liverpool; tobacco manufacturers. January 24th, 1902.

**Kagga.**—243,683. Manufactured tobacco. W. & F. Faulkner Ltd., 130, Blackfriars Road, London; tobacco manufacturers. January 25th, 1902.

**Charity.**—243,823. Tobacco, cigars, cigarettes, and snuff. Sidney Pullinger Ltd., 41, Cannon Street, Birmingham; cigar manufacturers. January 30th, 1902.

**Legislator.**—243,825. Tobacco, whether manufactured or unmanufactured. Julius Kaufmann & Theodor Kaufmann, trading as E. Kaufmann, 5 and 6, Paternoster Square, London; merchants. January 30th, 1902.

**Administrator.**—243,826. Tobacco, whether manufactured or unmanufactured. Julius Kaufmann & Theodor Kaufmann, trading as E. Kaufmann, 5 and 6, Paternoster Square, London; merchants. January 30th, 1902.

Are you selling your goods at full prices? Then stock **Pick-Me-Up Cigarettes**. They are not cut.

NAT. TEL. N<sup>o</sup> 539.

TELEGRAMS VALERIO LEICESTER



# GEMSBOCK CHOICE CIGARS



CERVATICOS  
50 & 25

VENADOS  
50 & 25

PRINCESAS  
100

WHOLESALE OF

## GOODMAN & HARRIS LEICESTER.

## NEW BRANDS—continued.

**'Varsity Mixture.**—243,976. A manufactured tobacco. Lambert & Butler Ltd., 141-4, Drury Lane, London; tobacco manufacturers. February 5th, 1902. "The essential particulars of the trade mark are the combination of devices and the words 'Varsity' and 'Sphinx,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

The following appeared in the *Trade Marks Journal* for March, 12th, 1902:—

**Dramatic.**—243,827. Tobacco, cigars, cigarettes, and snuff. Major Drapkin & Co., 12 and 13, Aldgate, London; tobacco manufacturers. January 30th, 1902.

**Dilletanti.**—243,926. Tobacco, whether manufactured or unmanufactured. John Young & Sons, Ltd., 13, River Street, Bolton; tobacco manufacturers. February 4th, 1902.

**Vulisto.**—243,953. Tobacco, cigars, cigarettes, and snuff. Sidney Pullinger, Ltd., 41, Cannon Street, Birmingham; cigar manufacturers. February 4th, 1902.

**Femora.**—243,956. Tobacco, cigars, cigarettes, and snuff. Sidney Pullinger, Ltd., 41, Cannon Street, Birmingham; cigar manufacturers. February 4th, 1902.

**Palabra.**—244,056. Tobacco, whether manufactured or unmanufactured. Bewlay & Co. Ltd., 49, Strand, London; cigar manufacturers. February 8th, 1902.

The following appeared in the *Trade Marks Journal* for March 19th, 1902:—

**Bull's Eye.**—242,728. Tobacco, whether manufactured or unmanufactured. Salmon & Gluckstein, Ltd., Clarence Works, York Road, City Road, London, E.C.; tobacco manufacturers. December 17th, 1901. *By consent.*

**La Flor de Medina.**—243,152. Tobacco manufactured. William Ward and William Robinson, trading as Ward and Robinson, 48a, Belgrave Gate, Leicester; cigar manufacturers, January 8th, 1902. "The essential particular of the trade mark is the device, and the applicants disclaim any right to the exclusive use of the added matter."

**Anemone.**—243,802. Tobacco, cigars, and cigarettes. Raphael Tuck & Sons, Ltd., Raphael House, Moorfields, London, E.C.; fine art printers. January 30th, 1902.

**La Gladioli.**—243,803. Tobacco, cigars, and cigarettes. Raphael Tuck & Sons, Ltd., Raphael House, Moorfields, London, E.C.; fine art printers. January 30th, 1902.

**Hepatica.**—243,804. Tobacco, cigars, and cigarettes. Raphael Tuck & Sons, Ltd., Raphael House, Moorfields, London, E.C.; fine art printers. January 30th, 1902.

**La Schinns.**—243,807. Tobacco, cigars, and cigarettes. Raphael Tuck & Sons, Ltd., Raphael House, Moorfields, London, E.C.; fine art printers. January 30th, 1902.

The following appeared in the *Trade Marks Journal* for March 26th, 1902:—

**Ocobo.**—242,882. Tobacco. James Brice Halley, 76, Finsbury Pavement, London; merchant. December 23rd, 1901.

**El Parko.**—243,739. Manufactured tobacco. Kinnear Ltd., 57, Park Lane, Liverpool; tobacco manufacturers. January 28th, 1902.

**Golden Bird's Eye.**—243,457. A tobacco. Gilliat Hatfield and Gilliat Edward Hatfield, trading as Taddy and Co., and also as James Taddy & Co., 45, Minories, London, E.; tobacco and cigar manufacturers. January 18th, 1902. "The essential particulars of the Trade Mark are the device and the word 'Flamingo,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

**Shu Shu.**—243,700. Tobacco, whether manufactured or unmanufactured. Salmon & Gluckstein, Ltd., Clarence Works, York Road, City Road, London, E.C.; tobacco manufacturers. January 25th, 1902.

**Little Savage.**—243,960. Tobacco, cigars, cigarettes, and snuff. Sidney Pullinger, Ltd., 41, Cannon Street, Birmingham; cigar manufacturers. February 4th, 1902.

**La Reina Vashti.**—244,111. Cigars, cigarettes, and tobacco. The British and American Cigar Manufacturing Co., 34, Leadenhall Street, London, E.C.; cigar manufacturers. February 11th, 1902.

**La Enamorar.**—244,189. Tobacco, cigars, cigarettes, and snuff. Samuel Cohen, trading as S. Cohen & Co., 1 and 2, Snow Hill, London; cigar merchant. February 13th, 1902.

**Sanralo.**—244,292. Cigars, cigarettes, and tobacco. M. Pezaro & Son, 259, Cambridge Road, Bethnal Green, London, N.E.; cigar manufacturers. February 11th, 1902.

## NEW LINES.

We have received from J. & F. Bell samples of two new lines, to which we have pleasure in directing attention. The first is "King's Head" tobacco, which is designed for smokers who prefer a rather stronger article than the "Three Nuns." The tobacco is of really excellent quality, and smokes delightfully cool. It is sold in ounce packets

and two ounce tins, and the minimum retail price is 5d. per ounce. Though on its merits alone "King's Head" can challenge competition, a coupon is given with each ounce packet, and in exchange for 25 coupons a very handsome photograph of His Majesty the King is given. This photo is 22 in. by 15 in., and is an admirable work of art. "King's Head" should prove a good companion line to "Three Nuns," and retailers should give it a trial. The second new line of Messrs. J. & F. Bell is also well worthy of attention. The firm, who are always thoroughly up-to-date, have taken advantage of the popular craze, and have introduced "Ping-Pong" cigarettes. We give a reproduction of the packet, which is very well got up. Ten cigarettes are sold for 3d., and a photo is given away with each packet; also a coupon, for 24 of which a ping-pong racquet of dead leather face and Russia leather covered handle is presented. The cigarettes are made of Virginia strips of fine quality, and are very carefully manufactured. They are of good flavour, and are astonishing value for the price. This is a line which is absolutely safe to draw, as nearly every smoker either plays the popular game himself or has a friend to whom the racquet would be a most acceptable present. As the offer is only available up to June 30th next, retailers should lay in a stock at once. We may add that a good profit is to be earned by selling both of Messrs. Bell's new lines.



**J. Millhoff & Co. Ltd. will make your cigarettes with your own name and boxes.**



# THREE NUNS Tobacco.

J. & F. BELL, Ltd.,  
GLASGOW.

1 oz., 2 oz., 4 oz.

Write for Copy of NEW ILLUSTRATED PRICE LIST with fixed Minimum Retail Prices.

## RESULT OF MARCH COMPETITION.

The Winner of last month's competition, in which the word "cigars" was mis-spelt on page 120, was—

Mr. W. DILLISTONE, Market Place, Swaffham, Norfolk,

to whom a parcel of Messrs. A. Scheuch & Co.'s Goods to the value of 20/- has been forwarded.

## Our Mis-spelt Advertisement Competition.

ALL SOLUTIONS MUST REACH US BY MAY 6th, 1902.

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, 1902.

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

The Editor's decision is final.

#### CUT OUT AND FORWARD THIS COUPON

##### SPELLING BEE:

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

Addressed as follows: {

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 \_\_\_\_\_

# STANDARD LINES.

... FREE TO ADVERTISERS.

<b>ANASTASSIADIS</b> <i>Highest Class Turkish Cigarettes.</i> The Tobacconists' Supply Syndicate.	<b>COLONIAL EMPIRE</b> <i>Cigars.</i> Sidney Pullinger, Ltd., Birmingham.	<b>GRAND CUT VIRGINIA</b> Godfrey Phillips & Co., London.	<b>TOBACCONISTS' SUNDRIES</b> Adolph Elkin & Co., London.
<b>ARISTON</b> <i>Turkish Cigarettes, 30s.</i> E. Muratti, Sons & Co. Ltd., Whitworth St., Manchester.	<b>COMMODORE</b> <i>Cigarettes.</i> Adkin & Sons, London.	<b>LA SAGERA</b> <i>Cigars.</i> Goodman & Harris, Leicester.	<b>TURKISH CIGARETTES</b> Teofani & Co., London. <i>Highest Award at Paris Exhibition, 1900.</i>
<b>ASTHORE</b> <i>Cigarettes and Cigars.</i> J. H. Custance, Putney, S.W.	<b>DARVEL BAY</b> <i>Cigars.</i> John Caridi & Co., 5 & 6, Bury Court, St. Mary Axe, London, E.C.	<b>LLOYD'S TOBACCOS</b> <i>and Cigarettes.</i> R. Lloyd & Sons, London.	<b>TWO ROSES</b> <i>Cigarettes.</i> J. Biggs & Son, Commercial St., London.
<b>BADMINTON</b> <i>High-Class Smoking Mixture and Cigarettes</i> R. J. Hill & Co., Shoreditch, London, E.	<b>EXMOOR HUNT</b> <i>Highest Class Medium-Strength Mixture.</i> Edwards, Ringer & Bigg, Ltd., Bristol.	<b>MIXED PARCELS</b> Tobacconists' Supply Syndicate, London. <i>See special advt.</i>	<b>VAFIADIS</b> <i>Cigarettes.</i> Melbourne, Hart & Co., 19, Basinghall St., London, E.C.
<b>BANDMASTER</b> <i>Special 10. Packet Line.</i> Cohen, Weenen & Co., 52, Commercial Rd., London, E.	<b>FLOR DE MUNSHEE</b> <i>Indian Cigars.</i> John Caridi & Co., 5 & 6, Bury Court, St. Mary Axe, London, E.C.	<b>MONASTERY</b> <i>Cigarettes.</i> Adkin & Sons, London.	<b>VIKING</b> <i>Tobacco and Cigarettes.</i> Lambert & Butler, Ltd., Drury Lane, London, E.C.
<b>BUTTERFLY</b> <i>Cigarettes.</i> Hignett Bros. & Co. Ltd., Liverpool.	<b>FLOR DE SUMATRA</b> <i>Indian Cigars.</i> Jarrett Bros., 70 & 71, Bishopsgate St., London, E.C.	<b>NAVY CUT</b> <i>Tobacco and Cigarettes.</i> John Player & Sons, Ltd., Nottingham.	<b>WEST INDIAN PLANTERS</b> PLANTORES CIGARS IN PACKETS OF 8 EACH. A. Seheuch & Co., 103, Fenchurch St., London, E.C.
<b>CARLTON</b> <i>Tobacco.</i> Wm. Clarke & Son, Liverpool.	<b>FLOR DE VARZES</b> <i>Cigars.</i> R. I. Dexter, Nottingham.	<b>PALM BRAND</b> <i>Cigarettes.</i> R. Lockyer & Co., 13, Bunhill Row, London, E.C.	<b>ZEMINDAR</b> <i>Mild Indian Cigars.</i> Jarrett Bros., 70 & 71, Bishopsgate St. Within, London.
<b>CHALLENGE FLATS</b> <i>The Original.</i> All Wholesale Houses.	<b>GAINSBOROUGH</b> <i>Cigarettes.</i> Cohen, Weenen & Co., 52, Commercial Rd., London, E.	<b>SHIP'S TOBACCO</b> <i>Cigarettes.</i> Robinson & Barnsdale, Ltd., Nottingham.	
<b>CHERRY-TIPPED</b> <i>Cigarettes.</i> Jacobi Bros. Ltd., 9 to 11, Wilson St., London.	<b>GENERAL SUPPLIES</b> Singleton & Cole, Ltd., Birmingham.	<b>SUPERFINE SHAG</b> Franklyn, Davey & Co., Bristol.	
<b>CIGARS</b> James Steel & Co., 78, Duke St., Liverpool.	<b>GOLD FLAKE</b> <i>Cigarettes and Tobacco.</i> W. D. & H. O. Wills, Ltd., London and Bristol.	<b>THREE NUNS</b> <i>Tobacco.</i> J. & F. Bell, Ltd., Glasgow.	

## OF WHOM AND WHAT TO ORDER.

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# MONASTERY CIGARETTES.



A 2d. Packet  
that will  
Pay you to Stock.

**ADKIN & SONS,**  
LONDON, E.

THE  
**FLOR DE MUNSHEE**

(CIGARS and WHIFFS),

The Perfection of Mild Indian Cigars.



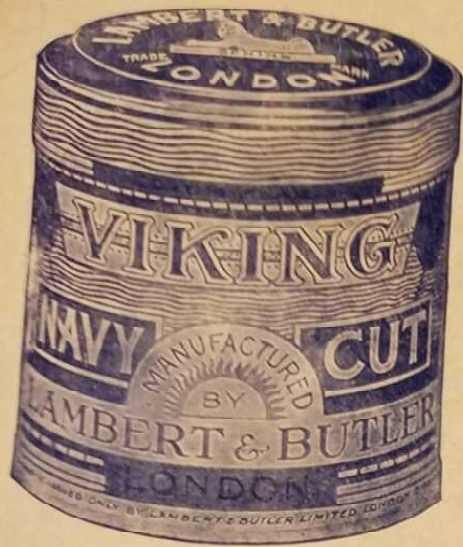
SOLE AGENTS—

**JOHN CARIDI & CO.,**

5 & 6, Bury Court, St. Mary Axe, E.C.

Telegraphic Address: "DRASTIC," LONDON.

Telephone: 477 Avenue.



# 'VIKING' NAVY CUT TOBACCO.

In three strengths—Mild, Medium, Full.

In 1-oz. decorated Tins and  
2-oz. and 4-oz. air-tight  
Tins.

# 'VIKING' NAVY CUT CIGARETTES.

Medium Strength.

In Packets of 10, air-tight  
Tins of 50, and decorated  
Tins of 100.



PRICES AND SHOW CARDS ON APPLICATION TO

# LAMBERT & BUTLER, Ltd.

DRURY LANE, LONDON, W.C.

# THE ORIGINAL

Published on the 15th of every Month.



EXTRA SIZE CIGARETTES, PRICE 14. Per 10 on applications. \$

BIGGS'S COMMERCIAL "TWO ROSES," 5 ST., LONDON.