

All Tobacconists should Stock the High-Class Tobaccos and Cigarettes made by

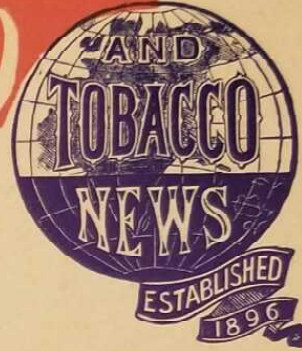
GALLAHER LTD., BELFAST & LONDON,

Who belong to no Ring or Combine. Write for their New Price List.

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.

Largest Sale of any High Class Cigarette in the World.

STATE EXPRESS CIGARETTES.

Fully Illustrated Price List No. 93. Post Free on application to
MANUFACTURERS: ARDATH TOBACCO CO.,
Worship Street, LONDON, E.C.

A NEW LINE.

BISHOP'S MOVE.

In 1, 2, and 4 oz. Tins.

This Tobacco, although only recently introduced, is being eagerly taken up by Tobacconists, as it shows a full margin of **PROFIT** and **SELLS** quickly.

For Prices and Sample apply to

COHEN, WEENEN & CO.,

52, COMMERCIAL ROAD, LONDON, E.

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

JARRETT BROTHERS

SOLE AGENTS

POPULAR PRICES. NO CUTTING.

SPENCER & CO. Ltd., DINDIGUL.

MANUFACTURED BY

CHOICE. MILD. FRAGRANT.

“ZEMINDAR”

INDIAN CIGARS

THE NEW BRAND OF

TRY

PRICE LISTS ON APPLICATION TO **B. Morris & Sons, Ltd., London.**

SALEABLE goods on the Market.

The Alubian Cheroots are acknowledged to be the best PAVING.

25/- per 1,000 less discount.

MORRIS' ALUBIAN CHEROOTS, 2d. for 5.

actual turn-over as the rate of profit on it.

The value of a business is not so much the

A Well-known Fact.

Head Office: 55, FARRINGDON STREET, E.C.
 S.E. Branch: 115, OLD KENT ROAD.
 Warehouse and Factory: 1, 2, 3, 4, 5 & 6, PLUM TREE COURT, E.C.

Telephone: 1235, HOLBORN.
 Telegrams: "CRACKERS, LONDON."

55, Farringdon Street,
 London, E.C.
March, 1906.

Dear Sir, or Madam,

We have pleasure in informing you that we have just completed arrangements with the principal Railway and other Carrying Companies of England and Wales by which we are now enabled **to pay carriage on all MIXED PARCELS of the value of £3** and upwards (Matches and A.G. Cigarette Papers only excepted).

All our prices show the very best wholesale discounts, and we welcome comparison with any other house in the trade. If you have not already obtained a copy of our **Sensational Net Cash Price List** (1906), showing Bonus-bearing Goods at a glance, a Post Card addressed to us will bring it to you by return.

Yours faithfully,

THE TOBACCONISTS' SUPPLY SYNDICATE.

Richmond Bouquet

Cigarettes.

IN PACKETS OF 20'S;
ALSO IN 10'S.

GOHEN, WEENEN & CO.,

52, Commercial Road, E.

NEW LINE.

SMOKE
SALONICA

EGYPTIAN
CIGARETTES.

Purest, Mildest, and Healthiest.

CAIRO'S
BEST.



CAIRO-EGYPT.

KASR EL NIL. SIOUFFI PASHA PALACE.

THE
Salonica Cigarette Co.,
45, ST. MARY AXE, E.C.

40% PROFIT.

DONORE CASTLE
CIGARETTES, 8d. per oz.,
Yield 40% on List.

ADVERTISING MATTER SUPPLIED.

Write for List, Dept. C.

T. P. & R. GOODBODY,
DUBLIN,

Who are not connected with any
Trust or Combine.

The Cigarette World
AND TOBACCO NEWS.

APRIL 15th, 1906.

All Communications to be addressed to Offices of "Cigarette World," 32, The Broadway, Wimbledon, S.W.

Blocks should be sent direct to
Messrs. Chorley & Pickersgill, Ltd., The Electric Press, Leeds.

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 TRADE AND THE BUDGET.



FOR some time past people have been trying to calculate what surplus Mr. Asquith was likely to have; now it is known that he has been exceptionally fortunate, and may count upon between three and four millions.

Naturally each class of taxpayers is beginning to clamour for the spoils, and in all probability the great majority will be grievously disappointed. There is no room for doubt as to the first point to be considered by the Chancellor of the Exchequer; all parties will unite to urge him to resume the operation of the sinking fund which unhappily of recent years has been suspended. This would do a great deal for our national credit, and would tend to raise considerably the prices of all Government securities, and we are certain that so able a man as Mr. Asquith will take

"DE RESZKE" CIGARETTES.—POPULAR AND PROFITABLE.—WRITE FOR SAMPLES AND PRICE LIST TO
J. MILLHOFF & CO. LTD., 27, COMMERCIAL STREET, LONDON.

45, MINORIES, LONDON, E.

WRITE FOR PRICE LISTS AND TERMS!

Flaked and all Descriptions of Fancy Tobaccos in Embossed
Foil Packets and Enamelled Tins.

ROLL, TWIST, and CAKE TOBACCOS.
PACKET SHAGS, PACKET BIRD'S EYE, &c.

and Cigar Importers.

Snuff Manufacturers,

Tobacco, Cigarette, and

TADDY & CO.,

ESTABLISHED 150 YEARS.

be allowed to sell an article on Sundays which does not in any way belong to his line of trade, while the tobacconist round the corner who has to get his living out of tobacco is forced to close his shop? As things are, publicans compete most unfairly with the retailer, and too often are given undue facilities for so doing by manufacturers who are greedy for large orders, and pay little heed to the interests of the thousands of small traders who have helped to build up their fortunes. We do not say, of course, that it would be fair to expect manufacturers to refuse to supply the licensed victualler trade, nor do we assert that all, or even the majority of manufacturers, are guilty; we only say that it is a notorious fact that publicans are every day encroaching more and more upon the trade of the retailer, and unless some effective protest is made it is clear that in these days of small profits many hard-working and deserving men will have to go to the wall. All of our readers know very well that this is a real grievance, and it hits the struggling tobacconist very hard, because licensed victuallers now get their thick wist cut up ready for sale in half-ounce packets on exactly the same terms as it is supplied to others who have to cut it up and sell it, thus losing the amount necessarily to turn the scale, which is of importance in this cheap line. As to the immense advantage of securing one day's rest in seven there can be no two opinions, and already many of the large firms grant this to their assistants; the small men, however, cannot afford to keep assistants, and cannot afford to close on Sunday so long as their customers can get their supplies at the nearest public-house. They do not work on Sunday because they like it, but because they must do so to live. A suggestion has been made that in future only six day licenses should be granted. This would, of course, also prevent publicans from selling tobacco on Sundays, and the idea ought to be very carefully considered. The more extreme men are clamouring to prevent publicans from selling tobacco at all, but this is quite impracticable, as it would be an interference with liberty which Parliament would never tolerate. We understand that a representative of the Alliance is to give evidence on the whole question before the Committee which is about to be appointed, and we hope that he will put the views of the trade clearly and strongly. We are convinced that if this is done the proposed measure will be so modified as to prevent the injustice of which we have spoken. Meanwhile tobacconists must be active, and take steps to help themselves. They should write to their respective Members of Parliament and urge them to bring their influence to bear. It would be an excellent plan for meetings to be organised in every important centre to arrange for deputations to wait upon Members of Parliament, as the whole matter can be so much better explained by word of mouth. We invite our readers to express their views in our columns, and will do all we can to help them, to which end we are now writing to our own Member, enclosing a copy of this issue, and directing his attention to other aspects of the question. In conclusion, we would only add that there is no time for delay; whatever is to be done must be done quickly if any good is to be effected.

THE MARQUIS OF HEADFORT WRITES:—"THE 'DE RESZKE' IS OF VERY NICE FLAVOUR AND IS PLEASANT TO THE PALATE."

The question of Sunday Closing is now perhaps the most urgent point before the trade, and many a small retailer is in dread of having his already inadequate income still further reduced. This is only another instance of well-meaning people doing harm through excess of zeal without knowledge. No one can deny that it would be a great boon if Sunday Closing were enforced, but you may pay too much for a boon, and in this instance closing on Sunday would be too expensive a luxury for the struggling little trader. For under the proposed law the publican would continue to have the privilege of selling tobacco on Sundays, and this he would then find a very useful help to his profits, and therefore naturally could hold a much more extensive stock of smokers' requisites than now. Not only would he gain all the Sunday trade which retailers would lose, but many of those who bought on Sundays would get into the habit of going to the public-house on other days for their tobacco, and thus their custom would be alienated permanently from tobacconists.

The well-meaning people we have alluded to would do well to ask themselves whether it is possible to imagine anything much worse than this practical driving of the working classes into the public-house? Is it fair to expose them to temptation so often condemned by the same well-meaning persons, when they desire to purchase tobacco, which is to them one of the necessities of life? To put it more broadly still, is it equitable that the publican should

have to wait at least a year for any adequate relief.

at all starting is to be expected for 1906, and that we shall feel just yet. We therefore incline to the view that nothing as the effect of the reductions in expenditure will not be the Budget will, we fear, have to be on conventional lines, and we believe that this will come about eventually. This year incomes by means of a graduated income-tax, and the possibility of further relief being given to the smaller tobacco may be abolished. We have previously discussed though the differentiation between stripped and unstripped we may fairly assume that the tax will remain the same, Well, no one could possibly expect 4d. to come off, and of the reduction would come out of the retailers' pockets. taken off, because it would simply mean that a good deal are not anxious for any alteration unless 4d. a pound is Next we come to tobacco, and it is clear that the trade of taxation, and we shall be surprised if it is not granted. This would be perhaps the most popular of all reductions the tax down to the level it had reached before the war. cellar of the Exchequer to take off another 2d., thus bringing caused by the last reduction of 2d. may induce the Chan- comes next, and the considerable increase in consumption this will, we fear, be considered quite inadequate. Tea at the very most there will be a reduction of a penny, and in the piping times of peace. The general opinion is that to consideration, for he has been paying a war tax even tax payer, not unnaturally feels that he has valid claims this step, and so gain the unanimous approval of all author-

ESTATE OF THE
 The estate of the late
 Sir John Lubbock, 1st Baron
 Avebury, Bart., was a
 distinguished member of
 the House of Commons
 and was High Sheriff
 of the County of Middlesex
 in 1885. He occupied
 an important position
 in the Government
 and was a member of
 the Privy Council.

TOBACCO INVA
 The British tobacco
 of Great Britain and
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THE NAVALY'S
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ENGLAND



GUARANTEED HAND MADE
 FROM THE CREAM OF ORIENTAL TOBACCOS

MAL-KAH CIGARETTES

WRITE FOR PRICE LIST & TERMS TO MAL-KAH COMPANY MANCHESTER.

TOBACCO, CIGARS, and CIGARETTES, & SHOP FITTINGS.
MIXED PARCELS.

Every known brand at manufacturers' own list prices. Endless variety of tobaccoists' fancy goods and shop fittings, etc., etc. The trade only supplied. Opening orders a speciality. No shop complete without them!

SINGLETON & COLE, Ltd., 11-16, Cannon Street, BIRMINGHAM.

From Birmingham Agents—LIVERPOOL, LEEDS, WOLVERHAMPTON, WALSALL.
 Factory—BIRMINGHAM.

The French Cigarette Paper Co.,
 120, CAMBERWELL ROAD, LONDON, S.E.

CIGARETTE PAPER MANUFACTURERS.

22 CARAT GUARANTEED GOLD TIPPED PAPERS, CORK TIPPED, AMBER TIPPED, IMITATION GOLD TIPPED, ALUMINIUM TIPPED PAPERS, MAIZE TIPS, STRAW TIPS, CORK TIPS, etc., etc.

Telegraphic Address: "EMAILLE," LONDON.
 Telephone Nos.: 994 and 1168 Hop.

ADOLPH ELKIN & CO.,
 Wholesale Tobaccoists,
 140 and 140a, Houndsditch, LONDON, E.C.

SPECIALITIES:

"LA NIKLE," 1d. Rothschild Cigar.
 "ZEALANDIA," 2d.
 "BRITISH PLUCK," Dark Flaked Virginia.
 "SPORTSMAN," Dark Flaked Virginia.
 "GLOSSY," Gold Flake Honey Dew.
 "MY SWEET," Mixture.

All Manufacturers' Proprietary Articles at absolutely the lowest prices. Telephone No. 6098 Avenue.

Price List free on application.

Trade News and Notes.

ESTATE OF THE GREATEST MATCHMAKER.—

The estate of the late Mr. Wilberforce Bryant, who was chairman of Bryant & May, Ltd., has been assessed at £118,155. The testator, who died at the age of 69 years, was a Justice of the Peace for Buckinghamshire, and he occupied important seats on the directorates of several gold mines. He occupied Stoke Park, Stoke Poges, Bucks, and was High Sheriff for the county in 1892.

TOBACCO INVASION.—Another American invasion of the British tobacco trade on a large scale is contemplated. To commence with, it is reported three well-known brands of cigars are to be "boomed" for all they are worth, something like £30,000 having been set aside for advertising these in the United Kingdom. It is reported that so far from the chief tobacco combines offering any opposition to this gigantic attempt to corner the cigar trade of Great Britain, they will assist in the scheme and share the profits.

THE NAVY'S TOBACCO.—Mr. F. E. Smith asked the Secretary to the Admiralty whether the Admiralty had completed their experiments in manufactured tobacco for the Navy, whether he intended to invite tenders for the supply of such tobacco, and, if so, when? Mr. Edmund Robertson said the supply of manufactured tobacco for the Navy is still in an experimental stage. A further and more extended trial of a blend milder than the ordinary service tobacco has been arranged for, and when the results of this trial are known the Admiralty will be in a position to decide to what extent there is a desire on the part of the men for the introduction of such a manufactured tobacco as an alternative to the ordinary Navy tobacco.

CONNOISSEURS SMOKE

TEOFANI'S

HIGH-CLASS
CIGARETTES.

PURVEYORS TO HIS HIGHNESS



THE KHEDIVE OF EGYPT.

HORS CONCOURS. MEMBRES DU JURY. GRANDS PRIX
GOLD MEDALS, CROIX BIJOUX, CROIX D'HONNEURS,
DIPLOMES D'HONNEURS, &c., &c.

FROM ALL WHOLESALE HOUSES, OR FROM

TEOFANI & CO., LONDON.

Tel. Address—TEOFANI, LONDON. Tel. No. 2783 AVENUE.

TO CHEAPEN TOBACCO.—Urgent representations are made by the United Kingdom Cigarette Manufacturers' Association in a letter to the Chancellor of the Exchequer, asking for the removal of the Boer War surtax on tobacco imposed in 1900. Before this surtax was imposed, says the Association, the working man was paying a tax of five-sixths out of every penny spent by him in tobacco, and consequently he is now paying more. It is submitted that tobacco should have a prior claim to relief, on the ground that the revenue has increased in face of the recent depression in trade. The working man is smoking more and drinking less, and the removal of the surtax would encourage this preference for tobacco, and thereby increase consumption and the revenue also.

IRISH TOBACCO YIELD.—All Irishmen are interested in the success of Irish tobacco culture, the extension of the concession of duty rebate on the part of the Chancellor of the Exchequer. To the information already in the possession of the public as to the hopeful character of the experiment the yield of the last tobacco crop may be mentioned with interest. In Colonel Everard's farm at Randalstown the 13½ acres produced about 15,000 lbs. of

tobacco, while the smaller tobacco plot planted by Captain Taaffe at Glenkieran produced 3,000 lbs. of leaf. This is a yield of about half a ton of leaf per acre. On the opinion of those acquainted with tobacco culture this yield is entirely satisfactory, while the quality of the leaf is reported to be excellent. Both the yield and quality are considered in expert circles most hopeful for the success of the experiment.

BRIDE'S CABLEGRAMS.—Strange allegations were made last month in the course of the divorce proceedings between Mr. James B. Duke, the head of the Tobacco Trust, and his wife Lillian, formerly Mrs. McCreedy. They were married at the end of 1904. Mr. Duke in an affidavit admitted that he is worth £2,000,000, but denies that he possesses £10,000,000. He alleges that on the night of the wedding his wife telegraphed an affectionate message to Mr. Frank Huntoon, who is named as co-respondent, and that throughout the honeymoon tour in England and Europe the two exchanged tender messages by cable and also by personal advertisements in the newspapers, of which the following is an example:—"Oh, memories that bless and burn. This separation is killing me. Please don't wear low-necked dresses." Other advertisements referred to Mr. Duke as the "Octopus."

THE CONSUMPTION

OF TOBACCO.—According to recent estimates as to the consumption of tobacco in various countries, it would appear that so far as France is concerned the consumption is certainly decreasing in that country, being at the present time about 2 lbs. per head of the population annually, whereas in Holland it is 7 lbs., in the United States 5 lbs., in Belgium and Germany 3 lbs., in Austria-

Hungary 2½ lbs., and in Canada about 2¼ lbs. The consumption in Sweden and Russia is about the same as in France (2 lbs.), while in Great Britain it is not quite 1½ lbs. The same statistician is also responsible for the calculation that the consumption of matches in Europe is 2,000,000,000 in the course of twenty-four hours, being on the average 12 per head of the population in Germany, 9 in Belgium, 8 in England, and only 6 in France, where they are of such bad quality that one would have supposed the consumption must be proportionately greater than in any other country.

MESSRS. SINGLETON & COLE, LTD., have just received a large quantity of Dills' Cut Plug. Many retailers will be glad to know of this, and should write the firm for further particulars.

MESSRS. COHEN, WEENEN & CO., 52, Commercial Road, London, E., as from March 23rd, have taken over the goodwill, trade marks, &c., of Messrs. Woodhead & Co., tobacco manufacturers, High Street, Shoreditch, London, E., and will in future supply all their brands.

THE JAPANESE EMBASSY:—"VISCOUNT HAYASHI HIGHLY APPRECIATES THE 'DE RESZKE' CIGARETTES."

Foreign.

TOBACCO BUSINESS AT AMSTERDAM.—An Amsterdam correspondent states that "among local securities tobacco shares remain very lively, owing to the splendid results attained so far with the sales of the product. Most issues have scored further important advances. Those plants have attracted the most attention are United Langkat (rise 43 per cent), Deli Batavia (rise 25 per cent), and Amsterdam Deli (rise 12 per cent). Notwithstanding the big advances already secured, which in some instances total more than 100 per cent, since the beginning of the year, the feeling still remains very bullish. Amsterdam Deli shares, for instance, have risen to as high as 730 per cent, but are still "talked up," in view of the fact that the 3,000 bales sold so far have fetched the splendid average price of 270 cents per Dutch pound, leaving a clear profit of some 200,000 fl., equal to 70 per cent, of the share capital, while much of the larger part of the crop still remains to be marketed."—Financial News.

TOBACCO GROWING IN CUBA.—Much has been heard of the famous Cuban tobacco, but few are familiar with the size of the crop of the "Gem of the Antilles." According to a review issued by the American Department of Commerce and Labour, the area devoted to the superior Cuban tobacco does not exceed 100,000 acres, whereas the total area of the island is about 28,000,000 acres. This shows the possibilities of the extension of the industry, as the needs of the world call for it. There appears to be something in the soil of Cuba that gives its tobacco the unrivalled flavour, colour, and burning qualities that other sections cannot equal. Some give credit to the atmosphere as well. Superior Cuban tobacco is largely produced in one of the six provinces, Pinar del Rio. In a section of that province, forming a sunny southern slope, is a district covering about 500 square miles. This is known as the famous "Vuelta Abajo," where the cream of Cuban tobacco is grown. However, while good tobacco can be raised outside of Pinar del Rio, the fact remains that that province boasts three-fourths of the total acreage of the island. Habana province produces nearly all the remaining one-fourth. Tobacco is the second industry in importance in Cuba, being outstripped only by sugar. The Cuban crop of last year was valued approximately at \$6,000,000, and exports exceeded \$5,300,000. Of total lead exports amounting to 40,978,000 lbs., 24,100,000 lbs., or nearly 60 per cent, went to the United States, and 10,300,000 lbs., or 25 per cent, went to Germany. There were over 200,000,000 cigars exported from Cuba last year, of which 22 per cent, went to America, 14 per cent, went to Germany, and 45 per cent, or the lion's share, to England. Considerable quantities of tobacco seed are shipped from Cuba to the United States each year. Last season seed to the value of more than 3,000 dollars was imported into America from the island.

AMSTERDAM TOBACCO SALES.—The anticipations of a strong market in 1906, which were such a feature at the close of the 1905 campaign, seem likely to be more than realised. At the opening sale of the season for Sumatra and Borneo tobacco, held on Friday, the 9th ult., the scene was such as has not been witnessed for many years past. It had been well known that the statistical position foregrounded a strong market, as for the past three years production has declined while demand has increased; but not only does supply prove to be short, but the new crop has gained the general favour of the market on account of colour, texture, and what is technically known as "ripe-ness," a quality which ensures the tobacco keeping well, and not deteriorating by storage. In view of this unusual combination of favourable factors, it was not surprising to find in the market almost a touch of madness. For their specialties both American and German buyers eagerly competed among themselves, and in a minor degree against

Law.

DEAR JUSTICE.—The financial experiences of persons in Old Bailey criminal trials were discussed before Mr. Justice Jell on March 13th. Messrs. Hatch, Mansfield and Co., wine and cigar merchants, sued Mr. S. Weingott, cigar merchant and member of the Common Council, for £250 on a fidelity guarantee.—Mr. Mansfield stated that the defendant's son, Coleman Weingott, was cigar manager to the plaintiffs, who received from the defendant a guarantee of his fidelity up to £250. In November, 1905, Coleman Weingott was convicted at the Old Bailey with another man charged with stealing 13,000 cigars from defendants made, under which 7,111 cigars, value £114, were recovered from various holders, and the question for the judge to decide now was whether the defendant was entitled to deduct that sum from the amount of his liability under the guarantee without allowing plaintiffs the cost of the Old Bailey trial. The net cost of the trial to the plaintiffs was £98 15s., the county allowance being only £13. That left a net balance recovered of £15 14s. 10d., and therefore the loss on the robbery was £253, or more than the defendant's guarantee.—Mr. Justice Jell said that plaintiffs, with very little assistance from the court in the shape of costs, had succeeded in getting some of the goods back. If there was another course which they might have taken to get the goods back which would have been cheaper, then he would have had that to consider; but there was no such evidence. In the circumstances a reasonable course had been pursued, and he gave judgment for the plaintiffs.

SUPPLYING CIGARS.—The International Tobacco Company, of Antwerp, sued A. H. Franks & Son, 65, Newington Butts, at Southwark, on April 2nd, to recover £17 5s. for cigars supplied. The cigars were delivered to Franks & Son at 127, Old Street, St. Luke's, on November 23rd last. Mr. Budden, solicitor, said Mr. H. Brodie took over the business of Franks & Son long after the goods were supplied, but he continued to trade in the old name because of its goodwill in the trade, and especially in the country. Mr. Brodie had given every possible information to the plaintiffs to save them wasting their money, but they preferred to go on. Mr. Brodie would not contest those proceedings, but if execution were put in upon his business he would enter an interpleader action and claim damages.—Mr. Davenport, the plaintiffs' counsel, said he could prove that Brodie was Franks & Son when the goods were delivered.—His Honour: There is some mystery or dodginess or art here which I think I see through.—Mr. Budden: When the proper time comes to fight Mr. Brodie will be here. Counsel produced a letter written by Brodie on December 30th, in which he stated that he knew nothing of the account, and had taken over the business only a few weeks before the date of the trial.

one another, though the class of leaf appealing to the nationality does not, as a rule, greatly appeal to the one in all, 15,078 bales of Sumatra and 738 of Borneo tobacco were offered to tender. The top price of the sale was 288 cents, or 6s. 2d., a pound, which was paid for a parcel of 288 bales belonging to the Deli Batavia Maatschappij, whose second place was taken by the Deli Batavia Maatschappij, which gave evidence that it had been a charterer of the tobacco for a few weeks before the date of the trial. Mr. Brodie as a witness asked him to give evidence that he had been a charterer of the tobacco for a few weeks before the date of the trial. Mr. Brodie as a witness asked him to give evidence that he had been a charterer of the tobacco for a few weeks before the date of the trial. Mr. Brodie as a witness asked him to give evidence that he had been a charterer of the tobacco for a few weeks before the date of the trial.

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AFRICA (87,947).— cotton, rubber or elsewhere than two or more than 50. As if Obit FUNERALS the late Mr. "Borneo," aged 39, was examined. The funeral presence of pay their estimated. That let a net balance recovered of £15 14s. 10d., and therefore the loss on the robbery was £253, or more than the defendant's guarantee.—Mr. Justice Jell said that plaintiffs, with very little assistance from the court in the shape of costs, had succeeded in getting some of the goods back. If there was another course which they might have taken to get the goods back which would have been cheaper, then he would have had that to consider; but there was no such evidence. In the circumstances a reasonable course had been pursued, and he gave judgment for the plaintiffs.

LORD GENERAL APPROVAL."

few weeks before; whilst another from Mr. Budden put the date of Brodie taking over the business as the beginning of 1906.—Mr. Harry Taylor, a rate collector, of Finsbury, gave evidence that last May Brodie told him there had been a change in the partnership of Franks & Son, and asked him to enter the names of Michael Franks and Henry Brodie as the ratepayers for 127, Old Street. Then in February last, when the business had been removed to 65, Newington Butts, Brodie wrote him to get a deduction on the last quarter's rates for 127, Old Street, as they left there the last week in November.—His Honour gave judgment for the plaintiffs for the amount claimed against Franks & Son, finding that Brodie was a member of that firm in May, and, of course, when the goods were delivered. He granted the plaintiffs all costs and immediate execution. Addressing Mr. Davenport, he remarked: "What the suggestion of the defence is I am sure I do not know, except that your opponent has managed to mystify and deceive you."

New Companies.

AFRICAN PRODUCTS DEVELOPMENT COMPANY (87,947).—March 13th. £10,000 (£1). To cultivate kola, cotton, rubber, tobacco, and other products in West Africa or elsewhere. No initial public issue. First directors (not less than two nor more than five) to be appointed by signatories; £50. As fixed by the company. 59-60, Cornhill, E.C.

Obituary.

FUNERAL OF MR. W. B. OGDEN.—The remains of the late Mr. W. B. Ogden, who died on board the steamer "Borneo," at Colombo, Ceylon, on the 20th February, aged 39, were, at the desire of his widow and relatives, exhumed and brought home for burial in this country. The funeral took place at Hampstead Cemetery, in the presence of a large number of mourners who attended to pay their last respects to the deceased, who was universally esteemed. Amongst those at the graveside were Messrs. Thomas, Charles, and Percy Ogden (brothers), the Rev. Langford Burrows, Messrs. Edward R. Woodhead, and T. J. D. Jameson (brothers-in-law), Percy Callaghan (uncle), W. P. Callaghan (cousin), H. Cunliffe-Owen, J. Hood, and T. Gracey (directors of the British-American Tobacco Company, Limited), Walter Butler and R. H. Walters (directors of the Imperial Tobacco Company, Limited), Bernard Baron (Carreras, Limited), John MacConnal (Liverpool), S. Bibby (Henry Clay and Bock and Co., Limited), Dr. Murray Moore (Liverpool), Messrs. D. C. Rowatt (Liverpool), Thomas Melville, T. Grove Johnson, Hepworth Thompson, J. W. MacDonald, C. Capron, A. H. Groves, J. Hatch, S. J. Gilchrest, A. T. Moodie, C. E. M'Loughlin (Bristol), Dr. Eldred Wright (steamer "Borneo"), Life (Southport), and others. The funeral ceremony was preceded by a musical service in the Hampstead Parish Church, conducted by the Rev. Brooke Deedes (vicar), assisted by the Rev. Walter Hudson (vicar of Chipping, Lancashire, brother-in-law of the deceased), who also conducted the service at the graveside. There were a very large number of floral tributes from the following, amongst others:—From his wife and children, Mrs. J. E. Ogden, Mr. Thomas Ogden, Mr. and Mrs. Charles Ogden, Mr. and Mrs. Percy Ogden, Mr. Harold St. George Ogden, Mr. and Mrs. Edward Woodhead, the Rev. and Mrs. J. Langford Burrows, the Rev. and Mrs. W. Hudson, Mr. and Mrs. T. J. D. Jameson, Mr. and Mrs. Percy Callaghan, Mr. and Mrs. W. A. Callaghan, Mr. and Mrs. W. P. Callaghan, Mr. Ernest Callaghan, Miss Thirlwall, Mr. Lawrence Hignett, Mrs. Lawrence Hignett, Mr. H. Cunliffe-Owen, Mr. Joseph Hood, Mr. Thomas Gracey, the American directors of the British-American Tobacco Company, Limited, Mr. C. T. Hill, Mr. S. J. Gilchrest, Mr. L. Hallward,

Mr. J. W. Page, Mr. I. W. Deacon, Mr. C. Capron, Mr. J. Hatch, Mr. A. M. Rickards, Mr. Peter Arrington, Mr. Claude Capron, Mr. Alfred Christensen, Mr. C. W. Templeton, from his private Secretary, Nurse Percival, Miss Young, from the menservants and maids at Heath Brow, the staff at 86, Strand; from the foreman and workpeople at Ashton Gate, the staff at Ashton Gate, Mr. and Mrs. R. H. Walters, Mr. and Mrs. Henry H. Wills, Mr. and Mrs. Baumann, Mr. Percy R. Walters, Mr. and Mrs. Maconochie, Mr. and Mrs. Quiggen, Mr. W. S. Walters, Mr. and Mrs. J. Grove Johnson, Mrs. William Franklin, Mr. C. Percy Page, Mr. R. J. Templeton, Mr. J. D. Gilliam, Mr. E. F. Gustchow (Dresden), Mr. Fred Walters, the directors of Mustard & Co., Shanghai; Mr. and Mrs. M'Donald, Mr. and Mrs. J. W. C. Austin, and Mr. and Mrs. Bernard Baron.

Police.

RECEIVED STOLEN CIGARETTES.—While John Hatfield, a driver in the employ of Messrs. Hinton & Sons, grocers, Middlesbrough, was delivering goods from a cart in Cannon Street, sixteen boxes of cigarettes were stolen from the vehicle. Information was given to the police, and as a result Robert Jones (21) and Edward Carr (22) appeared before the Stipendiary charged with receiving part of the booty, knowing it to have been stolen. The two pleaded guilty, and said they received three boxes between them, and evidence was called to show that they had sold some packets at two a penny. Each man was sent to prison for six months.

HOUSE OF COMMONS.—MEMBERS' SMOKING ACCOMMODATION.—Mr. Soames (L., Norfolk, S.) asked the First Commissioner of Works as to the congested state of the writing and smoking rooms in the House. Mr. Harcourt (Lancashire, N.E., Rossendale): On this subject I am a poacher turned gamekeeper, but with all the old poaching instincts still remaining. There was a general desire in the last, as in this, Parliament that smoking should be permitted in one of the libraries. You, Mr. Speaker, hesitated to give the necessary permission without a definite expression of opinion by a vote of the House, and this it has previously been impossible to obtain, except by the clumsy, and, as I now think, undesirable method of reducing the salary of the First Commissioner of Works. (Laughter.) To avoid such an unfortunate vehicle of expression, I have invented a method by which a plebiscite of the House may be taken. I propose to insert in the Office of Works Vote a sum of £120 for increased smoking accommodation. If this is allowed to stand I shall take it that the House wishes permission for smoking in one of the libraries. (Renewed laughter.)

THE DUKE FROM DURHAM.—The late Washington Duke, father of James B. Duke, the head of the tobacco trust, according to the *Saturday Evening Post*, used to tell the following story of the occasion when he sat in a chair that had once been occupied by the man who defeated Napoleon:—"The first time I travelled abroad," he said, "I visited Brussels and went to see all its signs. In one of the public buildings I found an ordinary looking arm-chair carefully raised off and with a chain across its front. Being tired with a hard morning of tramping I stepped over the fence, let down the chain, and, with a big sigh of relief, dropped into this chair, the only one I had seen in the building. A guard in lace and buttons was on me at once. 'No sitting in that chair,' he blustered. 'See the card on the back? The Duke of Wellington once occupied that chair!' 'Well, what of it?' I returned, cool as a cucumber. 'I'm Duke of Durham, and alive at that!' This settled the matter; down to the floor went that flunkey, brushing the dust from my heavy American shoes with his handkerchief of real European linen. A way-up English title catches them every time. I had my rest out in that solid old chair of the Waterloo hero."

LORD REGINALD HERBERT WRITES:—"I FIND THE 'DE RESZKE' CIGARETTES VERY NICE."

From the "London Gazette."

Receiving Orders.

GOODYEAR, THOMAS, tobacconist, &c., Castlegate, Knaresborough, Yorks. Date of order, March 15th, 1906.

OSLER, GEORGE, tobacconist, &c., 42, Eden Street, late 14, Milton Street, Saltburn-by-the-Sea, Yorks. Date of order, March 21st, 1906.

First Meeting and Public Examination.

OSLER, GEORGE, tobacconist, &c., 42, Eden Street, late 14, Milton Street, Saltburn-by-the-Sea, Yorks. First meeting at Official Receiver's Office, 8, Albert Road, Middlesbrough, April 20th, 1906, at 12.30. Public examination at Court House, Wilson Street West, Middlesbrough, April 20th, at 10.30.

Adjudications.

GOODYEAR, THOMAS, tobacconist, &c., Castlegate, Knaresborough, Yorks. Date of order, March 15th, 1906.

OSLER, GEORGE, tobacconist, &c., 42, Eden Street, late 14, Milton Street, Saltburn-by-the-Sea, Yorks. Date of order, March 21st, 1906.

Notices of Intended Dividends.

JONES, WILLIAM, tobacconist, &c., 12, Walter Road, Swansea. Last day for proofs, April 7th, 1906. Trustee, T. Thomas, 31, Alexandra Road, Swansea.

PARROTT, HARRY (trading as the Midland Cigar Co.), tobacco dealer, &c., 17, St. Nicholas Square, Leicester. Last day for proofs, April 14th, 1906. Trustee, J. G. Burgess, Official Receiver, 1, Berridge Street, Leicester.

JONES, JOHN ATTERBURY, and HERBERT LUCAS JONES (trading as Jones Brothers), tobacconists, &c., 31, Cricklade Road, Bishopston, 86, Stokes Croft, and 67a, Gloucester Road, Bishopston, Bristol. Last day for proofs, April 23rd, 1906. Trustee, C. A. Tricks, 18, Nicholas Street, and A. Collins, 28, Baldwin Street, Bristol.

Notices of Dividends.

CHAMBERLAINE, WILLIAM, tobacconist, &c., 31, Cotham Hill, and 16, North View, Westbury Park, Bristol. Supplemental of 3d., at office of Official Receiver, 26, Baldwin Street, Bristol.

HALL, ROBERT KING, late tobacconist, lately carrying on business at 568, Commercial Road, Stepney. First and final of 1s. 5½d., payable on April 5th, 1906, at office of Official Receiver, 14, Bedford Row, London, W.C.

RASMUSSEN, NIELS PETER, late tobacconist, &c., 88, Annesley Street, late 293, Clethorpe Road, Great Grimsby. First and final of 3s. 5d., at Official Receiver's offices, St. Mary's Chambers, Great Grimsby.

SCHOENFELD, ADOLPH, tobacconist, late 552, Mile End Road, and 136, Crisp Street, and 118, St. Leonard's Road, Poplar, London, E. First and final of 1s. 9½d., at Bankruptcy Buildings, Carey Street, London, W.C.

Appointment of Trustee.

PARKER, SAMUEL MORRIS, tobacconist, &c., 20, 22, and 24, Catherine Street, Salisbury, Wilts. Trustee, J. K.

Dowden, Bank Chambers, Salisbury. Date of order, March 5th, 1906.

Notices of Release of Trustees.

GALE, JOHN RAWLINGS, tobacconist, &c., late 174, Holderness Road, now 13, Gladstone Terrace, Courtney Street, Kingston-upon-Hull. Trustee, C. H. King, Trinity House Lane, Hull. Date of release, February 19th, 1906.

HAMBLET, RICHARD, tobacconist, 77, Oxford Lane, Warrington. Trustee, S. G. Gibson, Byrom Street, Manchester, Official Receiver. Date of release, March 19th, 1906.

ELKAN, ALEXANDER ELKAN (trading as Charles Elkan & Co.), cigar manufacturer, 6, Maddox Street, Regent Street, W. Trustee, E. H. Hawkins, 3, Barbican, E.C.

KAYE, THOMAS, tobacconist, &c., 183, Sheffield Road, Barnsley, Yorks. Trustee, J. B. Ottley, 6, Bond Terrace, Wakefield. Date of release, February 14th, 1906.

LORD, ABBOTT THOMAS (trading as the Ipswich Tobacco Company), tobacconist, 8, Providence Street, and Hyde Park Corner, otherwise 56, Westgate Street, Ipswich, Suffolk. Trustee, F. Messent, 36, Princes Street, Ipswich. Date of release, February 26th, 1906.

RENDLE, WILLIAM SKINNER, tobacconist, 5, Portland Road, Holland Avenue, and 80, Holland Park Avenue, late 288, Holloway Road, London. Trustee, E. S. Grey, Bankruptcy Buildings, Carey Street, London, W.C. Date of release, February 26th, 1906.

SMITH, ERNEST EDMUND, tobacconist, &c., Lordsmill Street, Chesterfield, Derbyshire. Trustee, F. Stone, 47, Full Street, Derby. Date of release, February 19th, 1906.

ROBINSON, JOHN FREDERICK, tobacconist, 84, Market Street, Ashby-de-la-Zouch. Trustee, Frederick Stone, 47, Full Street, Derby, Official Receiver. Date of release, March 19th, 1906.

STREFFORD, JOHN HENRY, tobacconist, &c., 28, Princess Street, Shrewsbury, Salop. Trustee,

F. Cariss, 42, St. John's Hill, Shrewsbury. Date of release, February 21st, 1906.

VON HILL, LEOPOLD, tobacconist, 19, Parkers Row, Dockhead, London, S.E. Trustee, E. S. Grey, Bankruptcy Buildings, Carey Street, London, W.C. Date of release, February 26th, 1906.

WILCOX, WALTER JAMES (trading as W. Wilcox), wholesale and retail tobacconist, late 158, Hoe Street, Walthamstow, and 230, High Road, Wood Green, London. Trustee, E. S. Grey, Bankruptcy Buildings, Carey Street, London, W.C. Date of release, February 26th, 1906.

Applications for Debtor's Discharge.

DAVIS, CHARLES HARRY, wholesale and retail tobacco, cigar, and snuff merchant, 1, Radford Street, Coundon Road, and King's Head Buildings, Hertford Street, Coventry. May 8th, 1906, at 12, at County Hall, Coventry.

FOR —

Asthore Cigarettes

APPLY TO

J. B. Custance,

PUTNEY, S.W.,

Sole Agent for the United Kingdom.

"DE RESZKE" CIGARETTES.—A CAPITAL SELLING LINE.—SAMPLES AND PRICE LIST FROM J. MILLHOFF & CO. LTD., 27, COMMERCIAL STREET, LONDON.

ROBINSON
Market Street
19th Floor
on Trent
THEO
L. Theodor
Manchester
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THE COUN

ROBINSON, JOHN FREDERICK, tobacconist, 84, Market Street, Ashby-de-la-Zouch, Leicestershire. April 11th, 1906, at 12, at Court House, Station Street, Burton-on-Trent.

THEODORIDES, LEONIDAS (carrying on business as L. Theodore & Co.), cigar dealer, 26, Corporation Street, Manchester. May 2nd, 1906, at 10, at Court House, Quay Street, Manchester.

Orders made on Applications for Discharge.

BORNSTEIN, PETER, tobacco dealer, 238, Burdett Road, Limehouse, late 2 and 4, Leman Street, London, E. Discharge suspended for three years. Bankrupt to be discharged as from February 15th, 1909.

COHEN, REUBEN, tobacconist, &c., 235, King's Road, Chelsea, London, S.W. Discharge suspended for two years. Bankrupt to be discharged as from February 7th, 1908.

Dissolution of Partnership.

BEAVERSTOCK, HENRY WILLIAM, and RICHARD SYDNEY SMITH, tobacconists, 1, High Street, Nottingham, under the style of Beaverstock & Smith. The business will henceforth be carried on at 1, High Street, by Henry William Beaverstock, by whom all debts due to and from the said partnership will be respectively received and paid.

In the Matter of

DANIEL BOWERS, tobacconist and hairdresser, Longton. At Stoke-on-Trent, on March 28th, this bankrupt appeared before Mr. J. C. Marshall, Registrar, for his adjourned examination upon a statement showing gross liabilities of £4,222, with £1,475 ranking for dividend, and a deficiency of £495. Mr. F. T. Halcomb, official receiver, stated that the bankrupt had been ordered to file a cash account for two years prior to the date of the receiving order, and a goods account for twelve months. He had the previous night filed certain accounts, but they appeared to be both incomplete and inaccurate. For instance, the cash account showed receipts amounting to over £12,000, and payments of over £16,000. The Registrar said it was very singular, but debtors filing a cash account almost invariably showed that they had paid away more than they had received. Mr. Halcomb said the goods account showed that he had purchased goods to the amount of £6,376, and sold goods to the value of £5,798. Having regard to these facts, and to a delay of two months having taken place in the filing of the accounts, he strongly urged that the examination should be adjourned *sine die*. Mr. Graham, representing the debtor, said that Bowers had done his utmost to comply with the order. He had kept no proper books of account, and it was impossible for him to render more complete accounts than he had already done. It would therefore be most unfair to punish him for his inability to produce better accounts by adjourning the examination *sine die*. The Registrar pointed out that the debtor might apply for the examination to be resumed when he had complied with the order of the Court. The examination was then adjourned *sine die*.

THOMAS GOODYEAR, of Castlegate, Knaresborough, tobacconist and fancy goods dealer. His affairs show liabilities £287 8s. 3d., and the assets £21 16s., the deficiency amounting to £265 12s. 3d., and his explanation of his failure was bad trade, want of employment, and costs of proceedings by creditors. Goodyear, who was a plumber by trade, began his present business on June 1st, 1902, without capital and without experience. He borrowed £100 from a friend, and in order to repay it obtained a loan of £100 from a Knaresborough lady, and subsequently two

other loans of £50 and £15, which are still unpaid. The gross weekly takings in the first two years were £8, and fell to £5 in the last eighteen months. The average profits were 3s. in the £, and the household and trade expenses were about 30s. a week. It would appear (according to the Official Receiver) that for a considerable time past the business had not produced above half the amount required to pay the expenses. The liabilities consisted of £165 for money lent, 20 claims of tobacconists and fancy goods dealers, amounting to £113, £4 for balance purchase money of business, rent, rates, &c. Debtor, who is only 29 years of age, said he got married to take the shop. He borrowed the £165 from Miss Collins. "And the unfortunate Miss Collins will never see a penny of it," observed the Official Receiver, with which the debtor agreed. During the time he had the shop he had endeavoured to follow his employment as a plumber, but with very little success, owing to the difficulty of obtaining employment. The shop had suffered from bad trade and increasing competition.—The Official Receiver: Would it not be true to say you never had a chance of succeeding?—Debtor: Yes.—Your own want of knowledge and want of capital made it certain you would come to grief? Yes.—You would have been a wiser man if you had never begun? Yes.—The examination was formally adjourned.

HARMLESS SMOKING.—In the West, according to Dr. Valentin Nalpassé, the people smoke ignorantly, and the greatest smokers, the real slaves to the weed, are the ones who know least about smoking. Of all the weapons that comprise the arsenal of the well-equipped modern smoker, none can rival the all too classic, but gracefully elegant, narghile. In this curious and elaborate apparatus, supremely hygienic, tobacco is grilled in a little metal furnace, the vapour is conducted through a tube across a basin filled with ordinary water, or, perhaps, rosewater, and arrives at the lips of the smoker by a second tube. "Nothing," says Theophilus Gautier, "is more favourable to poetic reveries than to inhale in little draughts, upon the pillows of a divan, this fragrant smoke, refreshed with water, which reaches one after circulating through red or green morocco tubes. It is smoking as a work of art, a tobacco metamorphosed into a perfume." The Persian version of this intricately devised instrument was made of cocoanuts, and was filled with aromatic waters, across which the tobacco smoke had to pass, and in this way was divested of the larger part of the bitter volatile and injurious substances. The Japanese, too, have adopted a fashion in smoking which is as curious as it is hygienic. The tobacco, formed of long fibres, with the fineness of the hair, is burned in a pipe of microscopic proportions, from which the smoker inhales the fumes but two or three times. This system is followed by the Nipponese solely to give the nicotine no time to pass into the mouth of the smoker. The pipe must be refilled instantly, and relighted, not with matches, as is done by the Westerners, but by the aid of burning wicks. Like every other stimulant, tobacco is capable of serious abuse, but it does not follow that all tobacco-taking is equally perilous. For certain maladies, indeed, tobacco has proved itself a helpful remedial agent. Of course the proper way to enjoy it is to take it with something else. The Oriental method is probably the most seductive, where the fumigations are interrupted by the arrival periodically of a diminutive cup of coffee, containing the merest thimbleful of the fragrant fluid, to neutralise the slow intoxication which can be produced by the prolonged use of strong tobacco. But this is a form of devotion at the shrine of My Lady Nicotine which is available only to the wealthy. The ordinary man will be content to stand afar off and worship in much more primitive style, with the help of a churchwarden or a threepenny Manila, and he will probably obtain quite as much satisfaction from this comparative poverty as does the Sultan from his narghile.

THE COUNT DE NEVERS CONSIDERS THE "DE RESZKE" CIGARETTES EXCELLENT IN QUALITY AND FLAVOUR.

Wholesale Tobacconists' Protection Association.

ANNUAL DINNER AND CONCERT.



THE annual dinner of the Wholesale Tobacconists' Protection Association, Ltd., took place at the Great Eastern Hotel, E.C., on Thursday evening, March 15th. Mr. H. L. Gross (President) occupied the chair, and Mr. W. R. Daniel (Vice-President) was vice-Chairman.

A large number sat down to dinner, and there were very many ladies present. In the unavoidable absence of Mrs. Gross, through indisposition, Mrs. W. R. Daniel assisted Mr. Gross in receiving the guests. Among those present we noticed the following:—Messrs. H. Andersen, H. Alberge, E. Alton, J. Ainsworth, W. J. Baimbridge, R. Bell, Mr. and Mrs. E. Booth, Mr. and Mrs. H. Bessie, Mr. and Miss Bartlett, Messrs. M. Burstein, S. Balon, F. Buxton, E. Baker, J. Benedictus, Mr. and Mrs. C. Bell, Messrs. B. Bond, Bruce, Backsekell, Barnett, E. Buxton, B. Baron, L. Baron, Mr. and Mrs. Brenchley, Messrs. W. H. Blandy, A. Bullett, S. Cohen, H. Custance, E. A. Clear, M. J. Clear, H. Craig, S. Clarkson, E. A. Charlton, H. Cohen, A. Cole, C. Carlin, D. de Meza, Mr. and Mrs. Dowding, Mr. and Mrs. W. R. Daniel, W. Dunster, Messrs. J. R. Drake, Deguingand, H. A. Dudman, W. Durnell, Spiro Dambergi, M. Drapkin, W. Dawes, W. Downing, G. Emblin, Elliott, A. Everett, A. Elkin, Edwards, Mr. and Mrs. Fisher, Mr. and Mrs. Friesch, Mr. and Mrs. C. Flyman, Mr. and Mrs. W. Foyle, Messrs. J. Ferrand, H. Frank, A. Frankell, D. G. Finlaison, G. J. Freeman, M. Frischer, Mr. and Mrs. E. Grahner, Mr. and Mrs. P. Goorvitch, Messrs. W. Goodman, Gill, S. Goldsmith, Grainger, Gloag, H. L. Gross, Mrs. Hendy, Messrs. J. Hodge, A. and R. Higgins, E. Hippwell, F. Hassell, J. Hughes, Mr. and Mrs. A. Isaacs, Mr. D. Jacobs, Mr. and Mrs. W. O. Jackson, Mr. and Mrs. J. Kevis, Messrs. G. Kevis, W. Kevis, S. Keyes, Keeping, W. Klingenstein, Lynn, Lloyd's representatives, W. Lawrence, Lewis, Mr. and Mrs. A. Levy, Mr. and Mrs. Sim Levy, Messrs. L. Landes, Lowne, B. Lewey, Lowry, E. Lusby, Lightfoot, Mr. and Mrs. R. Lockyer, Messrs. S. Maier, J. McCullum, H. Molins, C. McConnell, R. MacGrehor, F. Mason, Middlemas, J. C. Mitcalfe, L. Millard, Muffanides, H. L. Moore, Miller, Mr. and Mrs. J. Millhoff, Messrs. T. May, Medlicott, Moore, A. J. Nathan, Nodrum, F. Nix, Nicol, Mr. and Mrs. W. T. Osborne, Messrs. A. G. Osborne, W. H. Oades, C. Owen, A. Phillips, Alfred Phillips, A. Plane, H. Pezaro, J. Pezaro, Pharoah, T. Phillips, A. Pittman, Robbins, T. Raynor, S. Russell, S. Rutter, J. Samuel, Mr. and Mrs. W. Stone, Mr. and Mrs. H. Scarnell, Mr. and Mrs. C. Stinton, Messrs. F. Smith, M. Symons, H. Simon, T. Schriber, Mr. and Mrs. W. P. Solomon, Mr. and Mrs. J. Sadler, Messrs. H. Wade, Stiles, E. V. Taylor, E. A. Taplin, Miss Tipper, Messrs. Tipping, Twiddy, Teofani, Ward, A. Wolf, Woodger, Miss Weller, Messrs. Wood, T. Winter, H. Witmond, Wagner, Mr. and Mrs. H. Walsh, Mr. and Mrs. H. Weenen, Messrs. L. Weenen, Van Raalt, I. L. Van Gelder, L. Van Gelder, A. Van Gelder, Hancock Wills.

It is pleasant to have to record that the evening was brilliantly successful, and we can heartily congratulate the committee and the hard-working hon. sec., Mr. W. P. Solomon, on the excellent arrangements they made for the comfort of all. The musical programme is always a special feature on these occasions, and we may say that it was of a very high standard of excellence, and reflected great credit on Messrs. W. R. Daniel and Oscar C. Moore, who had secured the services of some admirable singers. The programme we shall deal with elsewhere. The speeches were commendably brief and to the point, and the company enjoyed a truly delightful evening. The ladies every year get more numerous, and their presence lends a grace to the festivities,

and stimulates everyone to the utmost to see that they have an entertainment likely to induce them to come again. We could not help thinking that the committee might arrange a dance during the winter; we are sure it would be most enjoyable and successful, and would be particularly appreciated by the younger members of the Association. So many are members of the Sir Walter Raleigh Lodge, which has always been so highly successful with its ladies' nights, that there should be no difficulty at all about getting a number of stewards both ready and willing to undertake the necessary arrangements.

The first toast of the evening, "The King," was given by the Chairman, who in a short speech said that in every assembly of Englishmen the loyal toast was always welcome, and needed no words to commend it. The toast was received with great enthusiasm, the whole company, led by Madame Motheway singing the National Anthem. Madame Motheway then gave a splendid rendering of "Kathleen Mavourneen," after which Mr. Walter Fullerton sang a most amusing song, called "The Boarding-house Keeper."

Mr. W. Klingenstein, on rising to propose "The Association," was loudly cheered. He said he should follow the example of brevity set by the chairman. The Association had done excellent work throughout the year on behalf of the trade they were all engaged in. They were in earnest about their work and knew what they wanted, and therefore were bound to succeed. He was sure all present would join with him in the hope that they would go on and prosper. The toast was coupled with the name of Mr. Stebbing Russell (solicitor to the Association), and was very heartily received. Mr. Russell, who has a happy gift of after-dinner speaking, said that some men were born great, some achieved greatness, and others had greatness thrust upon them. He was included in the last class, because others, from their innate modesty, had evaded the duty of replying. He was much gratified at the success achieved by the Association, which he attributed in great measure to the fact that they always chose the right man for president. Mr. Russell then alluded to the services of past presidents, and made graceful reference to the chairman of the evening and also to the executive, going on to say that the Association was recognised as the official mouth-piece of the trade, and had highly important work before it, now that the interests of the tobacco trade were coming before Parliament.

Mr. John Macaulay then sang in character the ever popular "To-morrow will be Friday," and in response to an encore sang in admirable style "Father O'Flynn." Mr. Charles Morton followed with a capital rendering of "Love is Waiting," after which Mr. Downing gave the toast of "The Chairman," whom he described as one of the ablest and most highly respected members of the trade. Like himself he came from East Anglia, which had given us Constable and Gainsborough among painters, Blomfield and Crabb among poets, and also Nelson. (Cheers.)

Mr. Gross, who was received most enthusiastically on rising to respond, thanked Mr. Downing for his flattering remarks and the company for the kind way in which they had received the toast, but said that though he was proud to have the privilege of presiding, he could not claim any great credit, as Mr. Daniel, the Vice-Chairman, and Mr. Solomon, the Hon. Sec., really did most of the business.

Mr. Fred Ross was then responsible for a very clever humorous musical sketch called "Who's Who?" and then Mr. John Sadler gave "The Ladies." This, he declared amidst cheers, was really the toast of the evening. Mr. Sadler enlarged upon the valuable help given by the ladies

in business affairs, and said it was a great pleasure to meet them on such a pleasant social occasion. He was sure that no trade was more indebted to the ladies for help than the tobacco trade, and therefore they were particularly welcome.

Mr. Van Gelder, jun., briefly but eloquently responded, after which Madame Motheway sang perhaps the loveliest song ever composed, "Rose Softly Blooming," in really superb fashion. Mr. Walter Fullerton was much appreciated in "Nobody Knows, Nobody Cares," after which the Chairman, in a most enthusiastic speech, gave the toast of "Mr. Daniel, the Vice-Chairman."

Mr. Charles Morton having rendered Blumenthal's "Evening Song" in fine style, Mr. Blandy gave "The Hon. Secretary and Committee," and alluded to the services they had rendered in bringing about a good understanding between the manufacturers and the wholesale trade. Mr. W. B. Solomon and Mr. Frank briefly responded.

Another toast not on the programme, "The Musical Directors," was proposed by Mr. May, and it was evident from the loud applause which greeted it that Messrs. Daniel and Moore's efforts to provide an enjoyable entertainment were heartily appreciated. Mr. Ross gave another musical sketch, which closed the programme, and, as old Pepys would have it, "So to bed."

We need only add that everyone present had nothing but praise for the arrangements, and we hope next year to see even a larger gathering.

JUVENILE SMOKING.

BY THE BOY WHO DOESN'T.

THEY say that some chap is bringing in a Bill to Parliament which will forbid any chap to sell tobacco to boys. And they want to know what I think about it. I'd like to say at once that I think it's a howling shame. There's quite enough people going about forbidding things without Parliament chipping in. You won't get me to see why Parliament should interfere with me. What specially puts my back up is being forbidden to do anything. I think you'll find a lot of fellows like me. If boys are forbidden to buy tobacco they'll simply tumble over themselves to get it. And as it is you needn't worry much about buying baccy. A fellow's gov'nor is an awfully useful sort of fellow, you know. Speaking generally, you can bet his taste in cigarettes is better than yours. Besides, if a fellow can't get baccy to smoke he often smokes something else. I got on rather better with cane myself. Seems milder. But I don't set up to be a really first-class judge of baccy. I never was what you'd call a heavy smoker, and I've given it up some time. Ever since I was fifteen.

You see, I can talk to you from what the gov'nor calls an impartial standpoint. I know what smoking's like, and I know what not smoking's like. Now I don't bear any illwill to the chap that wants to forbid the shops to sell baccy to boys. Not a bit. I'm free to admit (that's the gov'nor again) that if he could really make it impossible for boys to smoke, most boys would be jolly glad of it. You don't suppose boys love smoking for itself alone. It isn't so jolly gay. Especially if your gov'nor's cigarettes are the heavily smelly kind. Well, then, you say, if boys don't like smoking why on earth do they smoke? Now if a fellow asks that it just shows that he doesn't know much about fellows. Suppose you have a whole mob of people keeping an eye upon you, all wanting to stop you doing something. Why, you feel you simply must do it—that is, if you're really alive. (Of course I know there are fellows who never want to do anything that's against the rules. I don't think we need worry about them.) You see, when everybody's trying to stop you doing something, it's real sport to manage to do it all the same. You feel a funk if you don't try. That's why chaps smoke. There's a master or two and a gov'nor who'll be down on them like

ten thousand of bricks if they're caught with baccy. Of course it's fearfully simple to avoid being caught by never having baccy. But it's fearfully dull too. If you have a traffic with the baccy merchant you're having adventures all day long. That's where the fun of smoking comes in. Not in the actual smoke. That's merely beastly. Then, of course, there's another reason. You know a fellow's gov'nor, and especially a fellow's sisters, have a frightful reluctance to admit a fellow's grown up. (Maters have more sense about this.) I don't know anything that gives a fellow more the feeling of having attained years of discretion—gov'nor's phrase—than being able to manage really hefty baccy. It gives a fellow a confidence in himself. I remember Hopkinson, minor, arguing with the head before the whole fourth form, talking to him as man to man, you know, about Latin conditional sentences. Of course Hopkinson, minor, doesn't know the first principles of that game, and the head was rather surprised at his assurance. He said so, quite loudly, and quite clearly. You see, he didn't know that Hopkinson's gov'nor smokes cheroots, the dark and sulphurous kind, and Hopkinson, minor, had tackled one without loss the day before. Hopkinson put on side enough for an elephant about it. That's merely what they call an illustration, of course. What I'm trying to make clear to you, if you can grasp it, is that smoking—by which I mean successful smoking—gives a fellow a pride in himself. A successful smoke makes him feel important.

But don't go off with a jump like girls do, and say that I'm defending smoking. Far from it, and also by no means. Personally, I think smoking's wholly an error. Our doctor, who is a real sportsman, with a simply frightful insight into water on the knee—when you've had a half wantonly hack you—but that belongs to another topic, as some Greek chap says—well, our doctor says that smoking takes yards off your pace, and I agree with him. Which, of course, really settles it. He also says that it stops your growth and rots your eyes, and makes a howling muck of you generally. Now, all that being thus, it's awfully clear that boys ought to stop smoking. As I told you, most boys would be jolly glad if all boys did stop. But you've got to get them to do it. I hope I made it clear that I'm not so much gone on these forbidding chaps. I can put you up to a better dodge than that. Now my gov'nor, who's quite a sensible chap in some ways, spotted me some while back smoking. It was one of his cigarettes, so you might think he had a special right to turn rusty. He didn't. He had me out for a walk, and jawed me; pointed out that smoking was jolly bad for a fellow who had his eye on the first XV., and generally rotted you up; said he wasn't going to forbid my smoking, but as he'd rather see me grow to a reasonable size ultimately, he'd take it as a personal favour if I would promise him to chuck baccy till I had no hope of growing any more. Well, when a fellow's gov'nor puts it like that, what can a fellow do? Of course I promised to chuck smoking. And I don't say it wasn't a relief. Now, you see, if all gov'nor's were like mine we could get along all right without Parliament. But of course that means you've got to make all parents sensible. It is a large order.—*Daily Telegraph.*

INTERESTING COLLECTION OF SNUFF-BOXES. ON VIEW AT KELVINGROVE.—Through the kindness of Mr. W. Allaway, St. Andrew Square, Edinburgh, an interesting loan of snuff-boxes and cigarette cases has been made to Kelvingrove Gallery. The series comprises specimens of German papier mache snuff-boxes, decorated with portraits in colour, and examples of Russian silver and other metal snuff-boxes, and cigarette cases decorated in niello, a process carried to great perfection by the Italian and German goldsmiths of the Renaissance, and successfully revived by the Russian metal workers of the last century. There are also three examples of the work of the Smith Brothers, of Mauchline, made about 1827-1837, a firm which employed such artists as Sir Daniel Macnee, W. L. Leitch, and others to decorate the lids of their boxes.

SIR CHARLES WYNDHAM FINDS THE "DE RESZKE" CIGARETTES EXCELLENT, WITH THE MOST AGREEABLE FLAVOUR.

ALBERT BAKER & CO.

The Increased Tobacco Duties adversely affect the Profits.



THE eighth ordinary annual general meeting of Albert Baker & Co. (1898), Ltd., was held on March 14th at Winchester House, Old Broad Street, E.C., Mr. Nathaniel de Meza (the chairman of the company) presiding.

The Secretary (Mr. F. P. Freeman) having read the notice convening the meeting and the auditors' report,

The Chairman said: This is the eighth occasion upon which I have had the honour to attend here to preside at the meeting of the shareholders of this company, and I do so with pleasure and satisfaction, as I have, by experience, gained the assurance that the feelings of the shareholders towards the directors of this company are those of confidence and friendliness. (Applause.) With your permission we will take the minutes of the last meeting as read, and I will, following my usual procedure, deal with the figures of the accounts, and, in going through them, point out such matters as deserve your attention. Taking the debit side of the balance sheet, the first item—the capital, £200,000—is the full authorised and issued capital of the company, and is the same figure as that of the previous year. Sundry creditors on open accounts and bills payable, £30,900 19s. 9d., is £481 less than the corresponding item of the previous year. Unclaimed dividends (as per contra, £72 1s. 11d.) requires no comment. General reserve fund (£14,000) is the same as in the previous year. The next item (profit and loss account—balance, £6,696 19s. 7d.) is the amount brought forward from 1904, out of which the final dividend for that year had to be paid. Profit for the year (£11,508 10s. 2d.) is the net profit made during the year after the payment of all expenses and writing off £2,000 for depreciation. The next item (fourteenth and fifteenth dividends, £12,000) is the payment of the final dividend for 1904 and the interim dividend for 1905, and the balance of £6,205 9s. 9d. is the amount out of which the final dividend for 1905 has to be paid. This will require £6,000, leaving £205 9s. 9d. to be carried forward to 1906 account.

Taking now the credit side of the balance sheet, the first item—sundry debtors on open accounts and bills receivable, £1,534 10s. 10d.—is the amount owing to us, and is £246 more than the corresponding item of the previous year. Machinery, plant, leases, fixtures and fittings, goodwill, and trade marks (£136,185 7s. 11d.) is the amount brought forward from the previous year. We expended during the year the sum of £1,543 9s. in fitting out new places and in additional plant. The total of these items is £137,728 16s. 11d. From this we have written off the usual amount of depreciation (£2,000) and an additional sum of £850 written off leases account, being the proceeds of the sale of the lease of No. 117, Fleet Street. The total amount written off is £2,850, leaving the balance of this item at £134,878 16s. 11d. The next item (stock, £98,964 19s.) is the value of the stock, and is £5,859 less than the value of the stock at the end of the previous year. We look upon this reduction in stock as satisfactory, as we have been able to carry on our places in a thoroughly efficient manner with a reduced stock. Unclaimed dividends, as per contra (£72 1s. 11d.), requires no comment. The next item—suspense account, being loss in connection with new business at railway stalls (£905)—does call for some explanation. Towards the middle of 1904 we commenced opening these stalls, and had 29 of them in working order

at the commencement of 1905, opening two more during the past year. This was an entirely new undertaking, and last year was practically its first year. It is by no means an unusual occurrence for a new business to fail to make a profit during its first year, and frequently a loss is incurred, as in this case. We do not think the loss would have been so great had it not been for the very disturbed state in which the lines were, owing to the change over from steam to electric traction. This must have been quite evident to anyone who travelled on these lines during the past year, and the business done at our stalls could not have failed to have suffered from this state of things. Under those circumstances we did not think it right that this loss of £905, which had been incurred in the initiation of the new business, should be borne entirely in its first year, so we decided to spread it over a period of four years, and carried the amount to a suspense account, writing one-fourth off on account of the past year. The last item in the balance sheet—cash at banks, offices, and shops, £15,049 7s. 9d.—is £5,423 more than at the end of the previous year. We have thus over £5,000 more cash, but have £5,000 less stock than at the end of 1904.

Taking the debit side of the profit and loss account, the first item—rent, rates, taxes, insurance, gas and electric light, £20,377 10s. 7d.—is £1,938 more than in the previous year. This is accounted for mainly by the increased number of places that we have opened. The item salaries and wages, £20,808 1s. 9d., is £2,535 more than in the previous year. This increase is also chiefly due to the increased number of places. Audit fees and law charges, £157 15s., is £35 more than in the previous year. Directors' fees, £500, is £300 less than in the previous year, due to the fact that only one managing director had to be paid instead of two. Advertising and petty expenses, £3,207 17s. 2d., is £68 less than in the previous year. Repairs and maintenance, £1,644 0s. 8d., is £301 more than in the previous year. This is the amount expended in keeping our places in a thoroughly efficient and attractive style, and, as you see, the amount spent in that direction tends rather to increase than to decrease. The item depreciation, £2,850, I have already dealt with in figures of the balance sheet. The next item (balance to balance sheet, £11,508 10s. 2d.) is the net profit made during the year, and is, I am sorry to say, £3,507 less than in the previous year. Taking now the credit side of the profit and loss account, the first item, trading account, after deducting cost of manufacture, £59,471 7s. 5d., is £213 more than our gross profit for the previous year, but, as our turnover had considerably increased, this represents a diminished percentage on gross profit. I will deal with the cause of this diminished profit when I have finished my comments on the accounts. Transfer fees (£53 13s.) are £18 more than in the previous year. Profit on sale of the lease, Fleet Street, £850, is the amount received for the fag-end of the lease we sold. This particular branch was not a very remunerative one, and we thought we did well in selling the lease, but we have written the whole amount received off leases account. The last item, transfer to suspense account, £678 15s., I have already referred to in dealing with the figures of the balance sheet.

The past year would have been a fairly satisfactory period were it not for the fact, which I have already pointed out, that our percentage on gross profit diminished, as

SIR HUBERT PARRY, BART., WRITES:—" 'DE RESZKE' CIGARETTES ARE REMARKABLY GOOD—THE PLEASANTEST I HAVE EVER SMOKED."

compared with that of previous years. There were numerous small matters which affected our profits in an adverse direction, some of which, I am pleased to say, are of a temporary character; but the chief cause of this diminution in profit, and which accounted for by far the chief portion, was the increased duties on tobacco which were in operation during the whole of the past year. I regret to have to take up a great deal of your time in trying to make it clear how these increased duties came to so seriously affect us. In this particular case my explanation must of necessity be of a somewhat technical character; but as these increased duties accounted for a loss of over £2,000 of our profits, I think it only right I should do my best to make it clear to you how they came to have this effect. In the Budget of 1904 several alterations were made in the duties on tobacco. Tobacco which came into this country stemmed—that is, with the stem removed from the leaf of tobacco—was subject to a duty of 3s. 3d. per pound, instead of 3s. per pound as hitherto; but tobacco which came into this country unstemmed—that is, with the stem or stalk left intact on the tobacco—was only subject to a duty of 3s. per pound as before. Now the effect of this alteration was that manufacturers who had been accustomed to use stemmed tobacco had to pay 3d. per pound more duty than they had paid before; but they had the alternative of using unstemmed, instead of stemmed, tobacco, which was previously used, and in that case would pay no more duty. But although in the latter event they would pay no more duty than they did before, the tobacco, being unstemmed tobacco instead of stemmed tobacco, would cost them more than it did before. They would have the expense of stripping the tobacco, they would also have the loss in bulk caused by the removal of the stalk from the tobacco, and there would be a further loss caused by the fact that unstemmed tobacco contains more moisture than stemmed tobacco. So, whether we, as manufacturers, used stemmed or unstemmed tobacco, it would still come to cost us more than it did before the alterations in duty were made.

As a matter of fact we found it necessary to use both stemmed and unstemmed tobacco, and we found that, on the whole, our tobacco was going to cost us 1½d. per pound more than it cost before the alterations were made. Then there was another alteration made in duty; the duty on imported cigars was increased from 5s. 6d. per pound to 6s. per pound. Now, as 100 cigars weigh on the average about 1 lb. 5 ozs., this increased duty represented an increase of about 8d. per 100 of imported cigars, and, as I have said before, there was an increase of about 1½d. per pound on raw tobacco. Now the problem was how to pass over these increased duties to the consumer, for whom, without doubt, they were intended; but, as a matter of fact, they never reached the consumer at all. It was a tax that was paid by the tobacco trade, and not by the tobacco consumer, and is a tax that is being paid by the tobacco trade to this very day, and for this reason. An increase of 1½d. per pound on tobacco works out this way: Pipe tobacco, which is sold by us to the public, is sold by us to them, not in quantities of 1 lb., but in quantities of 1 oz. and ½ oz., and an increase of 1½d. per pound is equal to something less than half a farthing per ounce, which, of course, cannot be added to the price. It might be said, Why not add a farthing per ounce to the price, and keep it as an extra profit? but, as a matter of fact, the public do not like farthings—the farthing has practically disappeared from the tobacco trade, and if an increase in price had had to be made it would have had to have been a halfpenny per ounce, and not a farthing. But the consumer will not pay a halfpenny per ounce extra for what he knows costs less than half a farthing extra. There are many ways that might be suggested to recoup this loss, but none of them would act in actual practice. There was the idea of charging a halfpenny per ounce extra on one out of every four lines, and charge nothing extra on the other three lines; but the public are too shrewd for that; they would buy the three lines on which no extra had been charged, and would leave the fourth line severely alone. Then, of course, there

was the bold course of trying to get this extra duty out of the quality of the tobacco, for which it would be necessary to change the entire character of all the articles we sold. Now this was what we were determined not to do; we preferred to bear the dead loss of that duty ourselves, and that was what we, as a matter of fact, did do.

The same thing applies to cigarettes as applies to the pipe tobacco. The increased duty was equal to about a halfpenny per 100 on cigarettes. Cigarettes are sold to the public by us in packets of ten, and you cannot add the fifth part of a farthing to the price of the packet. Then, as I said before, there was the increased duty of 8d. per 100 on imported cigars, which is equal to about one-third of a farthing per cigar. But you cannot charge an increase of one-third of a farthing, or one-half of a farthing, or even a farthing, and so in that case, as in all the other cases, you either had to alter the quality and the character of the goods you sold or to bear the loss yourselves. Then there was a large quantity of goods were bought from other manufacturers. In most cases they passed the whole loss on to us, in some cases they shared the loss with us, and in a few cases they bore the loss themselves; but in hardly a single case did the public pay anything extra. But it might be said, since these new duties were imposed in 1904. How comes it you did not have this loss in 1904 as well as in 1905? The explanation is this: The new duties were not imposed until April, 1904. When they came in force we had in stock a very large quantity of duty-paid goods at our factories, branches, and warehouses. These goods, of course, had paid no extra duty, and until they were sold out we experienced no loss. The increased duties inflicted a comparatively small loss upon us in 1904, but in 1905 we felt the full effects of them, and, as I told you before, they inflicted a loss upon us of considerably over £2,000. It might be said that I am complaining because the duties were not increased sufficiently, and that is to some extent true. We greatly object to any increase in duty as being bad both for the consumer and for us, and we would welcome a reduction of the duty as one of the very best things that could happen for this company. But if duties which have been in force for a number of years, and upon which you have based all your calculations and all your manufacturing operations—if such duties have to be increased, they should be increased by an amount that can be collected from the consumer; they should be increased by an amount that is divisible by the unit of the consumer's purchase. For example, if a tax of ¼d. per lb. is placed upon sugar, it can be collected from the consumer, because sugar is purchased in quantities of 1 lb. by the consumer; but when a tax of 1½d. per lb. is placed upon tobacco it cannot be collected from the consumer, because tobacco is not bought by the pound, but is bought by the ounce and half ounce, and you cannot divide 1½d. into sixteen or thirty-two parts. (Hear, hear.)

It appears to be the general opinion that the trade of this country is improving; but I am sorry to say that so far as our experience is concerned it has not yet reached London. We still find, what we have found for the past four years, that the purchasing power of our individual customer has diminished. We have quite as many customers, if not more, as we had prior to 1902, but they spend less with us. Should the duties this year be reduced to what they were before 1904 it would be a boon to this company; but for really good times we can only look forward to an improvement in the general prosperity of the people of this city. When our customers can spend as much with us as they did four years ago we can then hope to show better results than we are now doing; but these results that we are now showing are, certainly in my opinion, by no means unsatisfactory. (Applause.) I have now to move "That the report and accounts, as submitted to the shareholders, be accepted and confirmed by this meeting, that the interim dividend paid in September last be confirmed, and that a dividend at the rate of 6 per cent. per annum, less tax, for the six months ended December 31st, 1905." (Applause.)

Mr. Henry W. Price seconded the motion.

THE "PALADINI" CIGAR.—A RELIABLE 3d., MADE FROM PERFECTLY BLENDED HAVANA AND BORNEO.—SAMPLES FROM J. MILLHOFF & CO. LTD., 27, COMMERCIAL STREET, LONDON.

Mr. Welch.—Can you tell me if there is any truth in the rumours which are flying about the city that certain wholesale firms are trying to get control of the company? I do not press for a reply if you deem it inadvisable to give one.

Colonel Crowle said that although the chairman had told them that the tobacco duties were accountable for the loss of between £2,000 and £3,000 which the company had sustained, he was not quite sure himself that that loss was entirely due to those duties. They all knew that their greatest competitors, the Imperial Tobacco Company, never made larger profits than they did in 1905, and it did seem to him to be an anomaly that the company should not have complained so much of the tobacco duties as did this company. During the last three years they had opened something like twelve or fourteen shops, so that they now had in all some forty-four branches, and, that being so, it was his opinion that it was utterly impossible for the managing director to efficiently attend to every branch during the year. He quite admitted that the managing director was one of the best men in the tobacco trade—(hear, hear)—but no man could do impossibilities. The report told them that one of their practical directors had left them, and it was also stated that one of their directors had to come up for re-election. Some two or three years ago the shareholders were told that those two directors were very efficient men, and that they paid a great deal of attention to the business of the company, and that they were of considerable help to the chairman. Personally he had not a word to say upon that point, because he presumed that they were of considerable assistance to the chairman; but his point was that should, unfortunately, their managing director break down in health, they had, so far as he knew, no practical director on the board to take his place. Although the chairman seemed to be in excellent health at the moment, human nature was very frail, and the management of a business such as theirs was very trying indeed; so that it was not beyond the bounds of possibility that he might be laid up for some three, five, or even six months; and where would A. Baker & Company be then? The fact of saving £100 or £200 a year was a mere trifle, and therefore he suggested that the board should elect, if possible, a man who knew something about the tobacco trade, and one who would assist the chairman in carrying on the business. (Applause.) He knew that the chairman had had a difficult year, and although the shareholders were to receive a dividend of 6 per cent. the carry-over was very small. The directors did not place anything to reserve, and therefore the question in his mind was would it not have been better to pay a smaller dividend and to carry forward a larger amount? If that policy were pursued, he hoped the money would not be used in the opening of more shops, as, in his opinion, they had now quite sufficient. He sincerely hoped that the directors would take into their consideration his suggestion, and elect to the board a gentleman who understood the tobacco trade, and who would free the chairman from some of his duties, in order that he might be able to devote his services to those shops in which they were losing money. (Hear, hear.)

Mr. Morson asked if the directors were obliged to keep their Underground stalls, or could they get rid of them, or, if they did keep them on, were they likely to pay in the future?

Mr. E. Morris said that he understood that they were customers of Messrs. Ogdens, and therefore he wished to know if this company had received any of the Ogdens bonus.

Mr. F. J. Prescott asked whether the trade at their railway depots in February, 1906, showed an increase or a decrease as compared with the corresponding month of last year.

The Chairman.—In answer to Colonel Crowle's suggestion that another managing director should be appointed, my experience has been, after having worked with a second managing director, that one managing director is better than two. There are thousands of little trivial matters that turn up in the course of the year, and upon which there were differences of opinion, and therefore one-half of their

time was spent in squabbling over petty details. With one managing director there is no such waste of time, because he does the work in his own way, and is responsible for what he does; but when there are two managing directors it simply means at times a waste of time and temper, and in the end nothing is accomplished. We have not, as we have the power to, appointed a fourth director, simply because we do not see any special advantage to the company by electing another gentleman. All I can do is to promise that if at any time I find that there is a special advantage to be gained for the company in appointing another director, I shall propose to my board that we shall elect another gentleman, and subsequently we shall submit his appointment to you for your approval. My experience, however, has been that the fewer masters there are the better. In this connection I may say the question of an efficient staff comes in. We have an efficient staff, and they do all this work which you think that I am doing. I am not doing that work at all; I am supervising that work. I have a large and efficient and an intelligent staff, and, should I be taken ill, that staff would continue and go on with the work very nicely indeed for some time; so, as I say, I do not think that it would be to the advantage of this company that there should be two supreme minds at the head of the management of this concern. (Hear, hear.) I am reproached because the Imperial Tobacco Company have had a very prosperous year. Well, that is not my fault—(laughter)—and I do not see how anyone can think that it is my fault. There is this essential difference in connection with the duty question between the Imperial Tobacco Company and all the other companies that publish their reports and us—they are, all of them, companies doing a wholesale business, whereas we are a company doing a retail business. We manufacture and supply the public direct, and we supply the public, as I have told you before, with tobacco in quantities of 1 oz. and ½ oz. at a time. These other companies, on the other hand, do not supply the public in that way. They supply the retail trader, and they supply him with tobacco in quantities of 1 lb. and with cigarettes by the thousand.

Now they have the power, which they can exercise, and generally do exercise, of passing on this increased duty to their customers, the tobacco retailers—(hear, hear)—and the loss then, which is still a loss borne by the tobacco trade, is not a loss borne by the tobacco manufacturer, but is a loss borne by the tobacco retailer; and you would have heard more about this dreadful loss, which, I believe, is borne pretty well entirely by the retailer, had he had the facilities for making his wrongs public. But he has no such facilities; he has no standing; he has no position, no power, and no influence; in fact, he is inarticulate, and cannot tell you all his woes. It is therefore the retail tobacconist who has lost this money, or, at any rate, the greater part of it. Now we are manufacturers and retailers also, and all the loss incurred in connection with this duty has been borne by us. Colonel Crowle thought that we had opened about twenty new branches; but, as a matter of fact, we have only opened five branches since 1900, and four of those branches, at any rate, are very good indeed. The fifth has not turned out quite so well; but, taking the five together, they certainly add considerably to the revenues of the company. (Hear, hear.) Under those circumstances, why do you blame us for having opened them? I was asked by Mr. Morson whether we can determine our tenancy of these Underground stalls, and am pleased to say that we can. It is the question of those stalls that is troubling me most, and, with my colleagues, I shall go very seriously and carefully into the question as to what the probability is of a continued loss, and my opinion is that if we come to the conclusion that this loss is a loss that is going to extend over any long period, we shall exercise the power we have, and cancel our agreement. (Applause.) On that point Mr. Prescott asked, how the business done in February, 1906, compared with that done in 1905, and I may say that February, 1906, is much better; but not sufficiently better to ensure that we should have no loss

this year. Mr. Morris asked whether we had received the Ogeden's bonus; I am sorry I cannot answer that question. So far as I am aware, there is no truth in the rumours referred to by Mr. Welch.

The motion for the adoption of the report and accounts was then carried unanimously.

The Chairman next moved that Mr. Henry W. Price be re-elected a director of the company.

Dr. S. B. de Mesquita seconded, and the resolution was unanimously agreed to.

The auditors (Messrs. Tilly, Brown & Pest) were re-appointed, and the remuneration of the managing director for 1906 was fixed at £300.

A vote of thanks was then accorded the chairman for his services, and the proceedings terminated.

SERIOUS SMOKE.

It was when I smoked myself. I was dining with a woman whose husband was away, and, besides, I knew her cigarettes. They were very small and pink-tipped, and every one of them was stamped "My Own." So I put my cigarette-case—it was a leather one, and had no monogram—in the pocket of my evening cloak. It was not in London.

After dinner, when we retired to the drawing-room, the cigarettes duly came with the coffee, and they were all "My Owns." So I said, "Do you mind if I smoke an American? It's the only thing I can smoke," and leave was given me.

"Let me try one of your Americans," said my hostess, and made a face over it.

"What's the matter?" I asked. "Don't you like it?" "I like it awfully," she said politely, "but it tastes so of tobacco."

A MATTER OF TASTE.

That is the root, I think, of the slight lack of appreciation to be noticed in many ladies with regard to the cigarettes, which they, nevertheless, bravely smoke—they taste so of tobacco.

Otherwise why this half-heartedness in the adoption of an agreeable habit—if it is an agreeable habit?

A party of ladies lighting up after lunch is an interesting thing to observe. There is nearly always in such a party one who can do it pretty well, who has smoked perseveringly enough not to find it as nasty as it was at first. It is she who casts a feverish eye upon the butler and says to her neighbour in an undertone, "Do you suppose we shall be allowed to smoke?" It is she who heaves a sigh of relief—no man would mind half as much—when the cigarettes appear. It is she who lights up scientifically, and blows through her nose. It is she also who declares proudly that she can't do without it now; she finds it such a sedative. If she doesn't find it such a sedative she finds it such a stimulant; but in either case she is trying to keep down her average per day. Such a party will also contain the person who hesitates, and hopes she isn't going to be the only one. She generally asks her hostess if she doesn't really mind, and invariably drops the match upon her clothes. Another refuses.

"Don't you smoke?" asked a hostess of one such.

"Oh, I can," I heard her reply, but those already puffing eyed her incredulously.

"Why don't you, then?" her neighbour inquired.

"It's too soon after lunch," said she.

She rewards observation when she does, the one who can. She grasps her cigarette firmly between her finger and thumb. To it she applies the burning sulphur at the end

of a match. Naturally, it chokes her. The tears come into her eyes, but she struggles on. "Is it lighted?" she demands. I have heard her ask, "Is it going?" When she has once got it going she keeps it going. She smokes as hard as she can. She will finish her cigarette as soon as anybody. She puffs it in, she puffs it out.

"You don't inhale," says the Confirmed Smoker, contemptuously. And she says her doctor won't let her.

A SMOKE "THAT WON'T COME OFF."

"It's all right so long as you don't inhale," she tells us her doctor says, and removes another bit of tobacco from the end of her tongue. Says she wishes so much somebody would invent a cigarette that wouldn't come off on your tongue; it is the only drawback.

Then there are all those ladies who smoke because it is so unconventional not to. They take as few whiffs as they can, and hide extravagant ends in their saucers. It is possible, with practice, to become quite clever at secreting them about the room, especially if there are many plants in pots. The Confirmed Smoker, on the other hand, cherishes her ends, smokes them down till they burn her fingers. And none of us will ever drop them into a finger-bowl, like the unimaginative men. There is something so unpleasant about the sudden sizz and blackness, so revolting about the state the water gets into. Most of us like to turn them upside down in a safe place where we can still smell them, and watch the blue curl wander up till it dies. Many of us agree that this is the best part of a smoke.

Of course I am speaking of ordinary society and the habits of middle-aged, married ladies. The smoking of a young club-woman is a much more serious matter. I mean the kind that will order a cigarette with her tea, and sit behind the *Lady's Pictorial*, with one knee cocked over the other—a perfect chimney. I have seen this type buy as many as three at once. I don't know if a test could be taken; but I am sure the density of the atmosphere in certain ladies' club smoking-rooms would compare favourably with that of any male resort of the kind. Almost too favourably, perhaps.

"TRAIN UP A MOTHER—"

Clubs and cigarettes are both privileges comparatively new, and are naturally used with a fine abandon for a time. We must be patient; though in the meantime it makes it a bit thick for other people. It is pleasing to notice, too, that these young ladies seem quite willing to extend their franchise to others. Upon a comfortable couch in one of those sacred chambers sat the other day a mid-Victorian married lady and two girls. She was mother of the one and aunt to the other, and the two, with tender assiduity, were teaching their mother and aunt to smoke.

But no, we are not really in earnest about it. We smoke for every reason in the world but because we like it for itself. The best of them is the sociability reason—I quite understand the woman who cares to smoke only with a friend. It promotes talk; it is a delicate and ideal stop-gap between sentences; it is a kind of pledge and sacrament of good fellowship. That is why it should be kept for the warm, fragrant, and intimate hearth, and not dissipated in public places. It should make you, if yours are the finer feelings, as uncomfortable to have your cigarette smoke perceived as to have your talk overheard, of the general.

As to the ethics of the matter it is certain enough that they are special—some women ought to smoke if they want to, and some ought not. One might lay down certain broad rules, such as "Don't if you are a lady principal. Don't if you wear a bonnet. Don't if you really can't endure it," and no doubt one can think of a good many more "Don'ts" than "Do's." In the end, however, I am convinced that the great difficulty in thoroughly popularising the cigarette among us will be the one I cited in the beginning—it tastes so of tobacco. S. J. D.—*Daily Mail*.

A GOOD 2d. SMOKE IS THE "SHELLEY" CIGAR; IT YIELDS EXCELLENT PROFIT. SAMPLES, WITH PRICES, FROM J. MILLHOFF & CO. LTD., 27, COMMERCIAL STREET, LONDON.

TURKISH TOBACCOS.

So far as the trade is concerned, Turkish tobaccos may be divided into three classes—Latakia, Basma, and Samsoun.

Latakia is dark-coloured, strong, and aromatic. This tobacco takes its name from the province of Latakia, where it is largely grown. It is also produced in the province of Saida, in northern Syria. Three varieties of Latakia are recognised in the market, (a) Abou-Riha or Djebli, (b) Sheikh Bezit, (c) Djidar. The perfume and colour of these, especially of Abou-Riha, is due to the curing of the leaves by exposing them from November to April to the smoke of oak and pine wood. It makes a good, strong cigarette, but finds its chief use in smoking tobaccos.

The Basmas are the most important of the Turkish tobaccos. They have no foot-stalks, and grow directly from the plant stem. They are divided into four great classes—Xanthe, Drama, and Cavalla (which are grown in Macedonia), and Ava-Solu (which is grown in Smyrna district).

The Xanthe Basmas are the finest and dearest of all Turkish leaf. They excel in colour, texture, aroma, and taste, but in burn they are often quite inferior. For this reason they are nearly always mixed or blended with another leaf of unusually good burn. To this class belongs the famous Jenidge, or Jenidge-Yaka tobacco, the costliest leaf in the Sultan's domain.

The Samsoun is the leading member of the family which has a foot-stalk, and grown separate and apart from the stem of the plant. The entire family are known to the Turks as Bachi-Bagli. Samsoun itself takes its name from the district of Samsoun, but is grown through nearly all of Asia Minor. The best varieties are grown by a group of villages called Madem, of which the most important is Kusk-Aya. Next in value is the leaf from the villages of Kilk-Aya, Ali Bey, and Oka-Techne-Bonnar. Close to this is the leaf shipped from Trebizonde, Sinope, and Tachova.

Samsoun tobacco is sweet and strong, and burns well. It smokes well, although it makes a hotter smoke than other types. It finds its chief value in mixtures with other types which burn badly.

Similar in appearance to Samsoun, but inferior in quality, are its cousins, Baffra, Persotchian, and Kirlikova. All burn well, and for that reason are useful in blending with the Basmas.

Turkish leaf, after picking and drying, undergoes a rough sorting and a preliminary fermentation by the grower. It is then ready for the rehandlers. It could be used at that stage for the cigarette and pipe, but would make poor smoking indeed. The rough sorting divides the crop into two classes—one, superior, styled Maksoul, and the other, inferior, styled Sirapastal. The leaf made up in covered packages is carried to the warehouses of the rehandlers.

Here the packages or country bales are broken, and both the Maksoul and Sirapastal are reassorted into four classes—superior, good, medium, and trash. The three points on which the classification turns are the size and shape of the leaf, its integrity, and its uniformity of colour. The leaf is again packed into temporary bales and again fermented. The bales are then piled and put through a third and still milder fermentation. The packages are re-examined and re-classified, being divided into four classes—Giubek (or Dubek), Basma, Sirapastal, and trash—and each of these classes being divided into three qualities, known by the marks A, B, and C.

With nearly all the varieties of Turkish leaf one year is consumed in these processes of sorting and fermenting. For the heavier leaf of Yaka a longer period is usually taken. The finest grades of Yaka leaf are often stored three years in order to bring out the full aroma.

In packing the tobacco the size of the bale depends on the quality of the leaf. The finer grades, such as the Giubek, are put up in bales weighing from twenty to twenty-five pounds, the common grades in bales weighing from sixty to ninety-five pounds.

Most of the Basmas are shipped from Cavalla, Turkey, and are hence known by that name. For a similar reason Samsoun is applied to Baffra and other types, which are shipped from the port of Samsoun, on the Black Sea.

WHAT IRELAND SMOKES

AND THE TOBACCO SHE MANUFACTURES.

THE Irishman has always been fond of tobacco. From 1794 to 1798, when the duty was 8d. a pound, he collectively smoked 8,000,000 lbs. a year. From 1825 to 1829 the duty was three shillings, but the Irishman's pipe was still as hot as ever. Nominally, it is true, the consumption, duty paid, was only 4,000,000 lbs. a year. But there was a lot which was not duty paid. In one year, in the 1825-29 period, nearly 4,000,000 lbs. of tobacco was smuggled into Ireland. Lord Sydenham, when President of the Board of Trade, acknowledged the fact, and had statistics ready to prove it. In one year, he declared, seventy cargoes of tobacco had been smuggled into Ireland between Waterford and the Giant's Causeway.

In 1798 the annual consumption of tobacco in Ireland averaged two pounds a head. In the whole of the United Kingdom in 1890 the consumption was 57,095,180 lbs., or 1 lb. 7 $\frac{7}{8}$ oz. a head of the population.

PLANTED BY SIR WALTER RALEIGH.

It is asserted that tobacco was grown in Ireland before almost any other place in Europe. At any rate, Sir Walter Raleigh planted it in his garden at Youghal, where he also first planted potatoes. History makes it indisputable that tobacco was grown in various parts of Ireland until the reign of Charles II., when its cultivation was prohibited in order "that the colonies in America should be protected."

In 1799 George III. repealed the decree of Charles, and tobacco was again grown in Ireland. In 1829 there were nearly a thousand acres under tobacco, mainly, Mr. Redmond has told us in an interesting *résumé* on the subject, in the county of Wexford, where the cultivation was pursued by people who had come home from a period of voluntary exile in Virginia. The average yield per acre was 15 cwt., and 1,562 persons were employed in the industry. But soon there came another blow to the industry. In 1831 tobacco culture in Ireland was again prohibited.

In 1904 the Chancellor of the Exchequer announced that it had been decided to permit the experimental cultivation of tobacco in Ireland for five years, a rebate of one-third of the existing duty being granted on any tobacco springing from Irish soil. So Irish tobacco has started on a new career.

The manufacture in Ireland of foreign-grown tobacco is, of course, an industry of long standing.

FAMILIAR BRANDS.

The name of Gallaher rings with familiar charm to the smoker. The firm of Messrs. Gallaher, Ltd., stands to-day an enviable monument to the life work of a single man, Mr. Thomas Gallaher. It has factories in Belfast, London, &c., and warehouses in a dozen provincial centres.

In York Street, Belfast, the eye meets a colossal mass of imposingly designed buildings. These constitute the head factory. If the bricks used in its construction were placed end to end they would cover a length of 1,500 miles, the cast-iron beams would extend about six miles and a half, and the area of floor space by the same method of calculation would aggregate twelve acres.

The factory proper is a five-storey building, eighty feet high. In the top floor rooms are stored all those attractive and artistic boxes, labels, wrappers, and showcards which the public know so well. The second floor is devoted to the manufacture of cigarettes, the third floor to blending and

IF YOU MAKE YOUR OWN CIGARETTES SEND FOR SAMPLES AND PRICES OF OUR SPECIALLY PREPARED TOBACCOS. J. MILLHOFF & CO. LTD., 27, COMMERCIAL ST., LONDON.

leaf manipulation, the fourth to pressing, weighing, and packing. And in this building are turned out all those brands and classes of tobacco ranging from the cigarettes with real 22-carat gold tips to the roll tobacco so beloved of the working man. Their London factory, though slightly smaller, is capable of turning out very large quantities of Gallaher's tobaccos. It is worked at full pressure throughout the year.

In addition to the place in York Street, Messrs. Gallaher have a mammoth building in Belfast, used as bonded stores. In the thirty rooms of a structure six storeys high they can store tobacco of the value of £2,500,000.

Gallaher's brands of tobacco are noted for their purity and fine flavour. What sweeter pipe can be smoked than a pipe filled with "Harlequin," the Harlequin in the dainty pictured tin? "Two Flakes" has a world-wide fame, and "Rich Dark" and "Gold Plate" Navy Cuts have countless admirers who swear by them. Numerous brands of cigarettes to suit the most fastidious tastes are turned out, the principal being Gallaher's "Columbine," the pure 22-carat gold-tipped variety; "Gold Bond," "Silver Plate," and the great favourite, "Gold Plate."

The firm manufacture snuff. "Snuff-taking," said one of the managers, "is evidently on the increase, judging by our output of late."—*Daily Mail*.

Women who Smoke.

BY CLAUDE GREENING.

I WAS walking through one of London's parks upon a dull, raw day in the February which has just fled, enjoying the early signs of re-awakening life already to be seen here and there in the flower-beds, when of a sudden a peculiar aroma reached me.

It bore a faint—a very faint—resemblance to tobacco, but it was not a pleasant scent, such as is emitted sometimes from a pipe or a cigar; on the other hand, it was not absolutely nasty—it was merely peculiar.

You will perhaps form some conception of it if you try to imagine an amalgamation of the smoke from a Wild Woodbine cigarette, a Flor de Dindigul cigar, and the burning of autumn leaves.

If the month had been October instead of February, I should probably have thought that some gardener had been sweeping the paths, and was now burning the spoils; but I knew that could not be—there were no leaves to sweep!

I looked around, but could not see anything to enlighten me. What could it be?

A moment after I rounded a bend in the path, and lo! reclining on a seat nearly shut in by numerous evergreens was a strange-looking woman—by no means young, and yet not altogether old—who was puffing away contentedly at a dirty pipe.

What she was smoking I do not know; there may have been a small percentage of tobacco in it, but whatever it was she was clearly enjoying it.

She had no companion, and who or what she was I have no idea. Curiosity almost impelled me to ask her, but I forbore.

Seeing me, she half rose and made a more or less stately bow; whether from courtesy or bravado I am not sure, but I incline to believe the former.

I said "Good morning," and proceeded on my way, wondering much what manner of woman she was.

Of one thing there was no doubt in my mind whatever—namely, that her pipe afforded her much comfort.

Poor soul! I almost wish I had questioned her; but she had gone from my sight—never, it may be, to be seen by me again.

Still, the questions will present themselves: Why was she sitting alone out in the cold? Why was she smoking?

By an extraordinary coincidence, a day or two after that I happened to read the following words from the pen of Mr. Barry Pain:—

"One should not grudge their cigarettes to the women whose nervous condition demands some such soothing influence. . . . My sympathies are also extended to the woman who takes a cigarette now and again because she likes it and for no other reason."

Now in the case of such a woman as I have above referred to—a woman obviously lacking in education and refinement, probably friendless—the indulgence in tobacco (or whatever the weed may have been) is, I suppose, perfectly excusable—nay, quite justifiable.

It would be hard indeed if such an one, buffeted by the "slings and arrows of outrageous fortune," despised it may be by her more comely and better favoured sisters—yes, sisters—were to have no enjoyment in life at all, no solace, no pleasure!

In her case, and in similar cases, we should surely speak no word of reproach. Creation's Lord, I am sure, cannot grudge her that small comfort in her life of struggle and hardship. Why, then, should we?

But when we turn to women of culture, women of education, women of refinement, there can be no excuse, no justification, for indulgence in what one can only speak of as a dirty habit.

Neither Mr. Barry Pain nor anyone else need tell me that such women smoke because they like it—I'll not believe it! How can a refined woman like it? It is not possible! It is unthinkable!

The woman who smokes does so because she thinks her male friends will admire her for it and look upon her as a "good chap;" but he must be a sorry sort of man who would look approvingly upon such vulgarity.

Where would the charm and the sanctity of motherhood be if the "hand that rocks the cradle" were also to grasp a meerschaum?

Parenthetically, I may say that rocking the cradle seems to have gone out of fashion; yet is not "earth's noblest thing a woman perfected?" And where is that perfection more real, more divine, than in motherhood?

Then as to the nervous condition which, *à la* Mr. Pain, demands the soothing influence of tobacco. We have heard of that "demand" before; it is very insistent in the opium dens of the East, and no less clamorous in the gin palaces nearer home; but such demands should not be gratified, whether for excessive drinking by men or for smoking by women.

Woman was given to man to be a helpmeet, and it cannot be pretended that the way to fulfil her destiny is to envelop herself in clouds of smoke.

For my part I regard woman as a creature to be honoured and respected—almost to be revered—certainly to be protected; but it will not be possible to so regard her if once smoking becomes the general practice—instead of, as now, the filthy habit of a vulgar few—amongst women.

What man deserving of the name could feel the slightest respect for a woman with a cigar, or pipe, or cigarette between her lips?

The question whether men should smoke is a matter of taste rather than of propriety; and those of us who use not the weed—as the tobacco plant, with its sweet-smelling flower, is foolishly called—are assuredly in a minority.

But perhaps I may not inappropriately mention that I have just been informed by an ardent smoker that the world's greatest men have all been enthusiastic over the solace of a pipe, in reply to which "information"—having in mind the heroes of history, sacred and profane, down to about three centuries ago—I scribbled on a piece of paper and handed to him the following from my smokeless Muse:

Now hearken, friend—

Your two ears lend—

You cannot this grand truth deny:

Great men there were

In plenty ere

Tobacco first caught human eye!—*Free Lance*.

SPECIAL ADVANTAGES IN GOOD SELLING LINES: CIGARS, CIGARETTES, OR TOBACCO.
APPLY TO J. MILLHOFF & CO. LTD., 27, COMMERCIAL STREET, LONDON.

TOBACCO AND FISCAL REFORM.

LETTERS have passed between the hon. secretary of the Cardiff Branch of the Tariff Reform League and Mr. D. A. Thomas, M.P., which throw striking light on the Liberal attitude towards the duties on prepared cocoa and manufactured tobacco:—

Cardiff, March 17th, 1906.

D. A. THOMAS, Esq., M.P.

Dear Sir,—Doctrinaire Free Traders should be very grateful to you for exposing an economic heresy which, no doubt, our present Government will hasten to correct. I refer to your having focussed, by your question in Parliament, public attention on the point that the higher duties now imposed upon prepared cocoa and manufactured tobacco are of a protective character. To be consistent the Government will, no doubt, purge the Cadbury Relief and Tobacco Trust Endowment Acts from the nation's statute books.

There is another point regarding stemmed and unstemmed tobacco, concerning which Mr. M'Kenna, I think, was so concerned a few Budgets ago. Mr. Austen Chamberlain, you will remember, who, possibly unconsciously, inherited his paternal relative's protective propensities, altered the taxation on stemmed and unstemmed tobacco, and gave as one of his reasons that the alteration would secure more employment in this country.

The following are the figures of the total imports of un-manufactured tobacco:—Stemmed, 1902, 98,276,898 lbs.; 1903, 53,478,338 lbs.; 1904, 30,684,222 lbs.; 1905, 11,283,441 lbs.; unstemmed, 1902, 27,676,407 lbs.; 1903, 30,573,708 lbs.; 1904, 75,985,818 lbs.; 1905, 72,169,235 lbs.

You will observe that the cloven hoof of Protection has already had the pernicious effect feared by Mr. M'Kenna, and that our factory hands in Bristol, Cardiff, and elsewhere are employed in stripping these tobacco leaves, while they might have been parading the streets instead, singing the blessings of Free Trade, and left this menial occupation to the poor Alabama negroes and other coons. You might also like to draw the attention of the present Chancellor of the Exchequer to the remarks made by the chairman of Albert Baker & Co., the tobacco traders. He stated that the profit of the company had diminished owing to the increased duties on tobacco and on imported cigars, and that these duties were intended to affect the consumer, but, as a matter of fact, they had never reached the consumer at all. Our present Government will, no doubt, be able to frame regulations to compel the public to comply with that economic law laid down by the Cobden Club, which, like unto the law of the Medes and Persians, altereth not, that no matter what the nature of a duty imposed, the consumer always pays.

I trust that you will not object to my publishing this humble appreciation of your interrogatory powers, and beg to remain, yours faithfully,

R. L. PAXTON.

House of Commons, March 19th, 1906.

Dear Mr. Paxton,—Many thanks for your interesting letter, and I will not fail to carry out your suggestion by again drawing the attention of the Chancellor of the Exchequer to the protective character of the duty on stemmed tobacco.

On the face of your figures it looks as though the case were worse than one had thought.

Yours very faithfully,

D. A. THOMAS.

Smoking Carriage for Ladies.

A NOVELTY AT EUSTON.

March 21st (12 noon) to Liverpool.—Reserved smoking carriage. Party of ladies. First class.

THAT is an entry in the books of the London and North Western Railway Company, and it relates to the fact that three ladies, accompanied by a gentleman, engaged private accommodation in the "American special" leaving Euston for Liverpool, and that the carriage allotted to them was a "smoker." The gentleman applied at the offices of the company for such accommodation, and, although it was not a usual request, the officials acceded to it.

It is understood that this makes a record in the interesting history of "my Lady Nicotine." A grizzled inspector at Euston said that he had not seen much smoking by ladies at the station, but there was no telling what happened in the long-distance expresses. It was quite possible that women passengers smoked then with impunity, and probably enjoyed it as much as anybody.

Of the increasing prevalence of smoking in public by ladies there can be no doubt. Officials of such restaurants as the Carlton, Cecil, and Savoy, and several of the favourite cafés further west, made no secret of the fact when spoken to by a *Daily Mail* representative. Where a woman less than ten years ago would have attracted a good deal of attention by smoking after dinner, hardly any heed, and in many high-class places no heed, is paid to her action.

The cigarettes used by these ladies are of the most expensive kinds of Egyptian, Turkish, and Russian tobaccos, and they are, as a rule, put up in elegant presentation boxes, forming a very acceptable gift.

A waiter in a famous restaurant said that from his experience of domestic service in large private establishments the growth of the cigarette habit in the home was amazing. Women take the cigarette because they have a downright liking for it, enjoy it, and find a craving within them soothed and satisfied by it. Probably an indication of the real extent of the smoking habit among women of the most refined classes may be found in the appearance on the market of ladies' cigarette holders, boxes, match safes, and other smokers' knick-knacks in gold, silver, platinum, and other metals, often bestudded with jewels. Even the seventh heaven of delight in the smokers' paradise, as represented by the chibook, the hubble-bubble, the hookah, is to be brought within the reach of the fair sex by diminutive examples of those elaborate contrivances.

On all hands, indeed, inquiry would tend to show that the charms of tobacco are appealing more and more strongly to women of all classes.—*Daily Mail*.



SMOKE

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THE KING

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TOBACCOES.

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"NEB-KA," No. 2	- - -	100's, 50's, 20's and 10's
"NEB-KA," No. 3	- - -	100's, 50's and 25's

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OF WHOM AND WHAT TO ORDER.

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