

TRUNDLEY AND CO.

MAKERS OF T STAR BRAND OF BRIARS.
SOLE AGENTS FOR SANDALPHON CIGARS AND CIGARETTES.
IMPORTERS OF ALL TOBACCONISTS' FANCY GOODS.
87, HOUNDSDITCH, LONDON.



The Cigarette World



A Journal for the Retailer.

EDITED BY ARTHUR BARRON.

LETTERS AND PARCELS:—The Editor, "Cigarette World," Barnes, S.W.

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ONE PENNY MONTHLY.
Ann. Sub. 1/6, Post. Free.

Notice to Advertising Firms.

THE "CIGARETTE WORLD AND TOBACCO NEWS" APPEALS TO AND IS SPECIALLY WRITTEN FOR

The Retailer.

COHEN, WEENEN & CO'S



Band-Master

1D PER BOX of FIVE

FULL SIZE

GUARANTEED PURE VIRGINIA

CIGARETTES



3d.
PACKETS OF
10



6d.
TINS OF
20



UNSOLICITED
TESTIMONIAL.

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



Proprietors—

ADKIN
AND
SONS,



LONDON.

Established 1795.



UNSOLICITED . . .
TESTIMONIAL.

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

W. H. LOWRY & CO.,

Cigar & Cigarette Merchants & Importers,

3, BURY COURT, ST. MARY AXE, LONDON, E.C.

SOLE AGENTS FOR

Tr. A. Thalassino's

EGYPTIAN CIGARETTES.

6d. PACKETS OF 10

High Class Goods at Moderate Prices, showing Good Profit.

PHILLIPS

SWEET

QUINCE

GOLD

5

CIGARETTES

10

Guaranteed Pure Virginia.
Sweet, Cool, and Fragrant.

Messrs. F. CHARATAN & CO.,

MANUFACTURERS OF

Meerschaum and Briarwood Pipes

HAVE REMOVED . . .
TO MORE EXTENSIVE PREMISES
146, MINORIES, E.C.

Well-known Manufacturers of Genuine London-made Pipes.

oooooooooooooooooooo

Send for Samples of their remarkable lines of well-finished Silver-mounted Briars at 8/6 and 12/6 (assorted or otherwise). Sample Dozens sent to any part CARRIAGE PAID. Remittance with order. Shapes or Sizes not approved of exchanged.

REPAIRS OF ALL KINDS PROMPTLY EXECUTED.
MOUNTING IN GOLD AND SILVER AT LOWEST
PRICES BY LARGE STAFF OF SKILLED WORKMEN.

NOTE . . .

CHARATAN, 146, MINORIES, E.C.

THE Tobacconist's Handbook,

by *E. B. ALEXANDER,*

Tobacco Trade Valuer to the Board of Trade.

No retailer or assistant should be without this valuable work, in which information concerning every detail of the trade is to be found. See portion reproduced in "The Cigarette World."

Bound in cloth, 1s. 6d. post paid of the Author, 21, Euston Square, London, N.W.



MARCUS'S

NEW LINE

The Finest

3^{D.} Enamelled
TIN

Yet Introduced.

The Handsomest

LINE on **3^{D.}**

the Market.

SEND FOR PRICE LIST TO SOLE AGENTS.

...
FACTORY:
CAIRO,
EGYPT.



BEST EGYPTIAN CIGARETTES

...
MELBOURNE HART & CO.,
(CIGAR IMPORTERS) 19, Basinghall Street, E.C.

NOW READY.

SINGLETON AND COLE'S

New Price List
(UP TO DATE)

CONTAINS A COMPLETE LIST OF ALL MANUFACTURERS' PRICES.

176 pages. **SPECIAL DISCOUNTS**
200 illustrations.

INVALUABLE AS A REFERENCE TO TOBACCONISTS.
Copy sent Post Free on application.

SINGLETON & COLE,
11 to 16, CANNON STREET, BIRMINGHAM.

APRIL, 1897.



TRADE during the last month has *apparently* still remained dull. There seems but little outward and visible sign of the exceptional coming activity. Since Christmas it has simply, as usual, pursued the even tenor of its way. It is an open question whether it would not be better if it were ever thus. Seasons, Jubilees, Bank Holidays, and *sich*, are not perhaps, from a purely business point of view, unmixed blessings, entailing, as they do, stagnant times between.

* * *

THE "Events" of the month (which are mentioned in detail in our columns) are nevertheless interesting, and may be briefly summarized as follows:—

The announcements of almost princely donations to Diamond Jubilee Hospital Funds on the part of several members of the great Bristol house, Messrs. W. D. & H. O. Wills, and Mr. Thomas Gallaher, flatteringly dubbed the "Belfast Tobacco King."

The "re-construction" of the old-established business of the firm of dealers, Messrs. Singleton & Co., Ltd., of Birmingham and elsewhere, involving the registration of a new Limited Company, with identical title and a Capital of £100,000, which I hear was over-subscribed.

The conversion of the business of Messrs. Leon Marcus & Co., late of Manchester, into a Limited Liability Company, also with a capital of £100,000 (so converted, however, for family reasons and without appeal to the public), under the title of "Kinnear, Limited," and the simultaneous removal of the firm to large premises in Liverpool.


FOUR
GOOD
THINGS.

Snowdrop.
Fine Mild HONEYDEW.
In 1 oz. Packets, Per lb. **4/0**

Crocus.
Fine Full HONEYDEW.
In 1 oz. Packets, Per lb. **4/0**

Roundhead.
Mixed FLAKE.
In 1 oz. Pocket Tins, Per lb. **4/8**

Dreadnought.
Hand-Cut VIRGINIA.
In 1 oz. Pocket Tins, Per lb. **4/8**



RICHARD LLOYD & SONS. *** RICHARD LLOYD & SONS.

CUT

GOLDEN BAR

BRIGHT VIRGINIA



MANUFACTURED BY
R. LLOYD & SONS, LONDON

RICHARD LLOYD & SONS. *** RICHARD LLOYD & SONS.

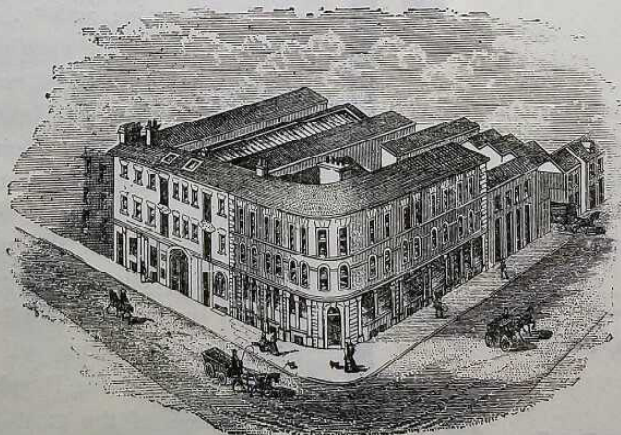
Lloyds' Cut Golden Bar

AN EXQUISITE PIPE TOBACCO, MANUFACTURED FROM THE
FINEST BRIGHT VIRGINIA LEAF.

PACKED IN 2 OZ., 4 OZ. & 1 LB. TINS. SAMPLE AND PRICE ON APPLICATION.

RICHARD LLOYD & SONS, HOLBORN BARS,
LONDON.

IMPORTERS
OF
CONTINENTAL
CIGARS.



SAMPLES
SENT ON
APPLICATION.

(HIGH CROSS CIGAR MANUFACTORY.)

Swain and van den Arend **LEICESTER.**

TELEGRAMS—"CIGAR, LEICESTER."

NAT. TELEPHONE, 668.

MANUFACTURERS OF
BRITISH CIGARS.

The inauguration of a scheme to create "Old Age Pensions" for tobacconists.

The sudden elevation of a Tamworth tobacconist to a baronetcy.

The phenomenal increase in the exports of Havana cigars on the part of Henry Clay, Bock, & Co., Ltd., suggesting a future monopoly of this trade by the Company.

* * *

THE unexpected honour thrust upon the hitherto somewhat obscure Tamworth tobacconist has been too much for the Press generally. It was at once pounced upon as good "copy" by journalists—all and sundry. Well—perhaps it was natural. There was *such* an element of romance about it. But, as usual, the unforeseen has again happened. The individual concerned is, strange to say, the one least affected. He deplors the publicity his baronetage has brought him. Somewhat refreshing this at the close of the nineteenth century! I always thought Diogenes was a gentleman very much to be envied. How few of us understand the philosophy of pure contentment.

* * *

I MUST confess I find it difficult to *Swallow* the *Martin* announcement of the suggested immense advantages to purchasers of their goods direct from their recently-established London warehouse. Messrs. Martin, of Guernsey, who claim, I believe, to be the pioneers of postal retailing, announced that their goods, on and after April 1st (suggestive date, this!), can be purchased in London. I am afraid I must be exceptionally dense, but, *entre nous*, I cannot quite see where the "advantage" comes in. Can you?

* * *

IN our "Items of Interest" a report of the Newbold-on-Avon Parish Council Meeting appears, with the title of "A Lady Member's Sarcasm," which is chiefly noticeable from the fact that a certain Mrs. Lowe, in advocating smoking at the said meeting, enunciated the view that "it did gentlemen good to smoke sometimes—it soothes the brain and stills the tongue." A terrible punishment has, however, since befallen the lady and her brother councillors who had the temerity to pass a resolution that members should be allowed to smoke in meeting. The Rev. G. B. B. Leigh has lost his seat at the recent election, Mr. Holt likewise had to go, and the lady accompanies them into retirement.

* * *

THE *Echo* says—"Two very ingenious machines, likely to partly revolutionise the cigar-making trade, have just been introduced into England by the Properties Acquisition Syndicate. One is the Keyes-Baker cigar-rolling machine which, though in itself of simple character, turns out work of much better finish than could possibly be done by hand. An employé can be initiated into the mysteries of cigar-wrapping by this machine in the space of a few weeks, and at the end of that time can turn out from 1,500 to 2,000 cigars per day. This is, of course, a large increase on the number that one

could produce by hand labour. The other invention, a machine for cutting cigar-wrappers, is also a marvel of simplicity, and yet it reduces waste of material to a minimum, and the worker can produce a much more accurately cut wrapper in a great deal less time than otherwise. Experts who have seen the work of the machines prophesy a big future for the inventions."

* * *

So far, manufacturers have not taken kindly to machinery for making cigars. Trade antagonism to certain inventions is one of those things that inventors rarely take into their calculations. The inventor of toughened glass, for instance, considered his fortune was made when he had perfected his process, but the trade would have none of it. That excellent little invention, the screw bottle stopper, was also given the cold shoulder by the trade, and but for the fact of Mr. Barrett being a rich man and able to start a big company (Barrett's Bottling Co., Ltd.), the world would not have heard very much of it.

* * *

It was a foregone conclusion that the "door-mat with a pound of tea principle" would extend itself to many trades. Some funny developments of it in connection with tobacco are announced. One enterprising son of St. Crispin, at Nottingham, and a brother disciple in Shoreditch, gives a silver-mounted briar to purchasers of a pair of boots. In New York City a tobacconist presents a ticket for a Turkish bath to purchasers of a box of fifty cigars of their famous "five cent" brand. This latter seems somewhat unpleasantly suggestive of a pick-me-up being necessary after smoking them.

* * *

OUR *next* number will be a double one, *i.e.*, it will include a Supplement, containing a full report of the Tobacco Exhibition, which opens on Saturday, the 8th proximo. Our Double Number (5,000 copies guaranteed) will be ready on the night of the following Tuesday, and ready for distribution on the morning of Wednesday, May the 12th. Its price will be identical with that of the JOURNAL's ordinary monthly number, *viz.*, the popular penny. A novel feature of this Supplement will be that advertisements from leading firms (whose quick approval of the idea, to say the least of it, is flattering) will appear in *colours*, and in a way never before attempted by any public Journal either in this or, I believe, in any other country—a latter day departure, which I venture to predict will immediately find many imitators,

* * *

I SHOULD like to invite attention to THE CIGARETTE WORLD's "Show Card and Public Advertisement Prize Competition," announced (page 213) to commence in our next number—which will be a double one, and ready on the morning of May 12th—two days after the opening of the Tobacco Trade Exhibition. The Competition will be interesting, and a very large number should compete. I have endeavoured to make it as fair a one as it is possible to do.

Hugh Stevenson & Sons

MANCHESTER, LONDON, PERTH, BRISTOL, &c.



A ROOM IN ONE OF THE MANCHESTER FACTORIES.

THE TOBACCO TRADE BOXMAKERS.

Specialities.

Small Shouldered Boxes.

Novel Designs in Fancy Boxes.

Tobacco Boxes of all kinds.

Cigar and Cigarette Cases in
Polished Leatherette and
Wood Veneers.

Folding Boxes and Packets.

Metal-edged Boxes.

Write for Samples and Quotations,
giving as full particulars of your
requirements as possible.

Telegrams: "Clamps," Manchester.
Telephone: No. 269, Manchester.

THE WHOLESALE TOBACCO SUPPLY COMPANY,

63, ALDERSGATE STREET, LONDON, E.C.,

AND

LONDON ROAD, SOUTHWARK.

Manufacturers & Importers.



The Cheapest Line in Cigarettes ever brought out.

14/0 per 1000.

Packed in attractive tins of 50. Manufactured of
High Class Virginia Tobacco.

Straight Cut Virginia Cigarettes, 4/6 per lb.
Gold Tipped Cigarettes, 5/6 per lb.
"Woodbine," "Cinderella," "Lucky Star,"
"Bandmaster," &c., 3/1 per box.
Guinea Gold, 18/0; Old Gold, 17/9 per 1000.

2D. per lb. off LOOSE & PACKET TOBACCOS
being about 5% DISCOUNT.

The Cheapest House in the Trade for Everything. NEW ILLUSTRATED PRICE LIST
Sent Post Free on Application.

WHO ARE THE OWNERS
OF THESE PRETTY THINGS ?

IMPORTANT NOTICE.

THE CIGARETTE WORLD'S NOVEL

Show Card and Public

Advertisement Prize Competition

Will commence with the Issue of our Double Number of May 12th, 1897, the guaranteed circulation of which will be 5,000 Copies.

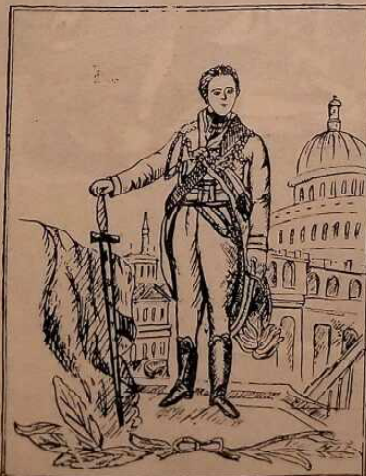
The Competition is open to all retailers (and their employés), i.e., to all in the United Kingdom who retail Tobacco, Cigars or Cigarettes, including Hotels, Clubs, Licensed Victuallers, Stationer Tobacconists, Hairdresser Tobacconists, &c., &c., our object, of course, being to increase our circulation.

A SUM OF

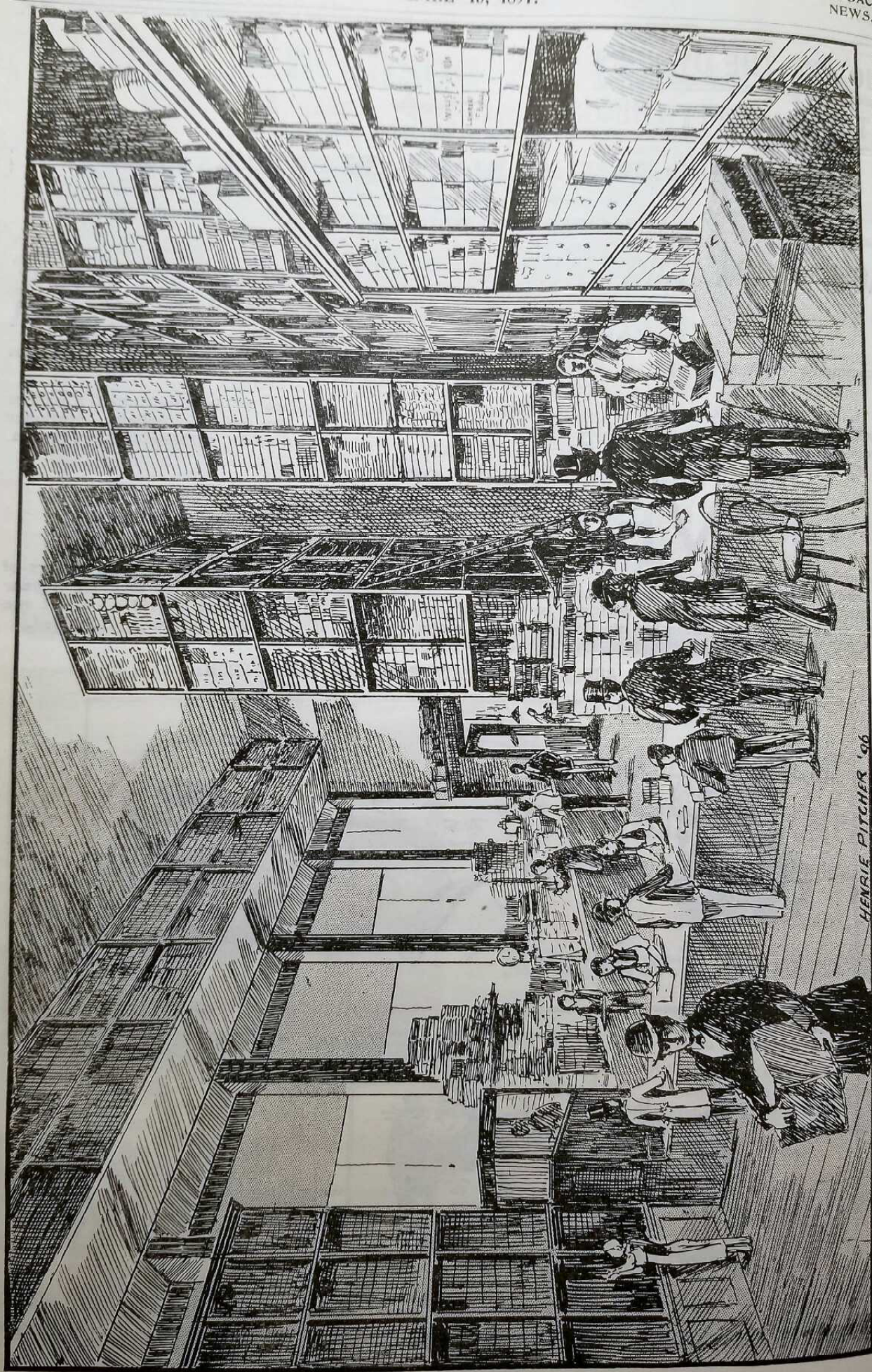
FIVE GUINEAS

Will be paid to the retailer or his employé who successfully guesses the names of ALL the owners of certain Show Cards and Public Advertisements. Six outline Sketches similar to those at foot will appear in the next four Numbers. They will not be unreasonably difficult to guess, but should a correct one of the whole not be forthcoming the Prize will go to the nearest. If a tie the Prize will be divided.

THE FOLLOWING ARE GIVEN TO ILLUSTRATE THE COMPETITION:—



A FLOOR OF THE WAREHOUSE OF



HENRIE PITCHER '96

THE TOBACCONISTS' SUPPLY SYNDICATE, 55, FARRINGTON STREET, LUDGATE CIRCUS, E.C.



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

MULTUM IN PARVO.

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

HEADINGS.

Announcements.
Burglaries.
Festive.
Fires.
Items of Interest.
Law and Police.

Limited Companies.
New Brands and Trade Marks.
Obituary.
Personal.
Removals.
Trade Changes.

Announcements.

WHOLESALE.

It is stated that the AMERICAN CIGARETTE TRUST last year made a profit of six million pounds sterling.

MESSRS. BEWLAY & CO., LIMITED, have now secured registration of their brands in Jersey and Guernsey. The firm announce that they are the sole importers of "Flor de Java," the well-known Indian brand of cigars.

MESSRS. J. R. FREEMAN & SON announce that they have appointed MESSRS. CARIDI & Co. sole agents for all their brands of cigars.

MR. THOMAS GALLAHER, J.P. (Gallaher, Limited) has subscribed £5,000 towards the erection of a new general hospital in Belfast, as a memorial of the Record Reign. MESSRS. MURRAY, SONS & Co. also contribute £500 towards the same object.

With pleasure we hear that MR. HARRIS (GOODMAN & HARRIS) is now rapidly becoming convalescent.

MR. C. M. KINNEAR, proprietor of the business of MESSRS. LEON MARCUS & Co., announces the conversion of his business into a limited Company, under the title of KINNEAR LIMITED. The firm have removed from Manchester to Radford's Buildings, Park Lane, Liverpool.

MR. JOHN KEPPIE, who for the past twenty years has represented MESSRS. F. & J. SMITH of Glasgow, will, in future, represent MESSRS. KINNEAR, LIMITED, of Liverpool.

MESSRS. JAMES LAMBKIN & Co., LIMITED, tobacco manufacturers, of Patrick Street, Cork, have secured the contract for the supply of tobacco to the Cork District Lunatic Asylum.

THE LONDON AND DISTRICT TOBACCONISTS' ASSOCIATION, LIMITED, announce that the seventh annual federation dinner will take place at Anderson's Hotel, Fleet Street, on May 12th. Mr. Peter B. Harris in the chair, Mr. J. Quinton vice-chair. Tickets can be obtained from the following stewards:—

E.C.

- Mr. P. B. HARRIS, 55, Gracechurch Street.
- " J. QUINTON, 17, Finsbury Pavement.
- " G. T. BODEY, 81, Turnmill Street.
- " H. LOVATT, 15, Wine Office Court, Fleet Street.

W.C.

- Mr. J. FRASER, 8, Vernon Place, Bloomsbury.
- " S. LANCSTEIN, 31, Charing Cross.
- " W. T. LAWRENCE, 128, Tottenham Court Road.

S.W.

- Mr. P. J. T. DEKONINCK, 6, King Street, Whitehall.
- " H. O. HAMBORG, 40, Great Smith Street, Westminster.
- " T. F. NEWTON, 230, Brixton Hill.
- " J. HARRAWAY, 419, Brixton Road.

W.

Mr. W. T. PALMER, 140, High Road, Willesden Green.

N.

Mr. A. GEORGE, 23, Caledonian Road.
" W. DIX, 28, Market Terrace, Wood Green.

LUSBY'S "PINOZA HYGIENIC PATENTS COMPANY" announce that they will next month distribute 5,000,000 leaflets giving the names and addresses of their numerous agents.

MR. J. E. RICKARDS, of cigarette machine fame, is about to visit America, with a view of introducing some of his latest inventions.

THE ST. CLAUDE BRIAR PIPE COMPANY, LIMITED, have placed on the market "A Perfect Pipe" (Humphrey's Patent). Many new points are claimed for it.

MESSRS. SINGLETON & COLE, LIMITED, have "reconstructed." A new Company has been registered under the title of SINGLETON & COLE, LIMITED, with a capital of £100,000.

THE TOBACCONISTS' SUPPLY SYNDICATE, of 55, Farringdon Street, E.C., will shortly issue a very comprehensive New Trade Catalogue. Rumour says it will be a bit of a "startler."

MESSRS. EUGENE VALLENS & Co., the well known cigar manufacturers, announce the removal of the whole of their plant from Chicago to New York.

MESSRS. ZEEGEN BROS.' new factory, No. 1, Chicksand Street, E., was opened on the 29th ult., when the firm held a house-warming. At the dinner, Mr. J. H. Custance presided. The premises are exceedingly spacious, and capable of accommodating 800 hands.

RETAIL.

THE Winchester Union accepted the tender of MR. W. R. CHALKE, of Winchester, for the supply of snuff, and that of MR. J. R. BENNETT for tobacco.

MR. E. J. LE DAIN has closed his business at 66, King Street, Jersey. The stock will be disposed of by auction.

MESSRS. GLASS & Co., of 2, Clare Street, Victoria Street, Bristol, have an excellent exhibit at the Local Licensed Victuallers' Exhibition, which includes cigar manufacturing.

THE HABANA CIGAR Co., of 104 and 105, Cheapside, have acquired the business of The PIPE-CIGAR AND NOVELTY Co., late of 78, Queen Victoria Street, E.C.

MR. J. O'HAGAN has opened a tobacco saloon in South Great George's Street, Dublin.

MR. ALFRED HOWELL, of 178, Argyle Street, Glasgow, and elsewhere in the same city, is about to open a handsome shop in Buchanan Street.

MESSRS. KELLY & Co. have acquired the business of MR. A. MARSH, of Dublin.

MR. J. J. KING, 19, Upper Sackville Street, Dublin, has been presented, on the occasion of his marriage, with a handsome silver dinner service, and gold watch and chain, by his numerous friends and admirers.

MR. JAS. QUINTON has relinquished his shop, at Mason's Avenue, E.C., the lease having expired.

MR. W. J. RUGG, tobacconist, of Newport, Isle of Wight, secured the contract for the supply of tobacco and snuff to the Isle of Wight Union.

MR. W. B. RUSSELL, of Manchester, has now opened his new shop in Piccadilly in the same city.

MR. J. R. STANDING'S (North Street, Havant) tender for the supply of tobacco to Havant Union was the one accepted.

MR. J. TURNER, tobacconist, Mallow, has obtained the contract for the supply of snuff to the Mallow Union. The price was 3s. 9d. per lb.

MR. W. H. YERBOURC, late of Liverpool Street, E.C., is about to open a shop at the corner of Nicholas Lane, City.

TRADE NEWS AND NOTES—*continued.*

Personal.

MR. THOMAS HINES, late foreman to MESSRS. ALLEN BROTHERS, of Battersea, was recently presented by the workpeople of the firm with a handsome watch and gold Albert chain.

THE personal estate of the late MR. J. B. WHITE, of Hillingdon, chairman of the BRITISH DELI AND LANGKAT TOBACCO CO., is returned at £54,867.

Removals.

MESSRS. LEON MARCUS & Co. (now KINNEAR, LIMITED) have removed to Radford's Buildings, Park Lane, Liverpool.

MR. D. L. POCHON (MESSRS. VAUTIER & Co.) have removed from 69, Finsbury Pavement to No. 12 on the opposite side of the street.

Fires.

A serious fire occurred at the premises of the NATIONAL CIGAR COMPANY (SIMON GARBER & Co.), 28, Minories, E.C., on the 10th ult. The two upper floors were burnt out, and serious damage was done to the remaining portion of the building by heat and water.

Festive.

THE employes of MESSRS. COPE BROS. & Co., LTD., held a concert in aid of the funds of the Mount Pleasant Consumption Hospital Building Fund. The concert was a great success, and resulted in a surplus of £75.

THE employes of MESSRS. REYNOLDS J. ELLIOTT & Co., LTD., of Huddersfield, held their annual ball in the Armoury on the 5th ult.

THE MYRTLE GROVE ATHLETIC CLUB (Messrs. Taddy & Co.) held their smoking concert on the 5th ult. Many representatives of other firms were present, including those of Messrs. Lambert & Butler, Adkin & Sons, and Rand J. Hill. A most enjoyable evening was spent.

THE Birmingham house of MESSRS. SINGLETON & COLE, LTD., met the Shrewsbury house of the same firm in friendly rivalry at the annual football match on the 13th ult. at Shrewsbury. At the conclusion of the game, which the Shrewsbury employes won, the teams were entertained at dinner, which was subsequently followed by an excellent smoking concert.

THE employes of MR. H. C. WEBSTER, cigar manufacturer, of Leeds, recently held their annual ball at Leeds. The attendance was good, some 150 being present.

MESSRS. W. D. & H. O. WILLS'S annual staff dinner took place on the 11th ult. at the Clifton Down Hotel, Bristol. Sir William Henry Wills, Bart., presided. We report this fully in another column.

New Brands and Trade Marks.

ADKIN'S GOLD LEAF NAVY CUT (Tobacco). Adkin & Sons.

AKORINDA (Tobacco). Sydney Blum & Co.

ARDITO (Cigarettes and Cigars). A. E. Attridge.

BLUE DEVILS (all). W. A. and A. C. Churchman.

BOOT JACK (Tobacco). Thos. Ogden, Ltd.

CARBINE (Tobacco). J. A. Patreiuoux.

CARNATION BLOSSOM (Perfumed Cigarettes). Stephen Mitchell & Son.

CLYTIE (all). John Reeve & Sons.

COMEDIAN (Tobacco). R. Lloyd & Sons.

CONSOLS (Cigarettes). The American Tobacco Company.

DIAMOND JUBILEE (Flake Tobacco). Harvey & Davy.

DOLTENA (Tobacco). B. & J. Pintos.

EGYPTINA (Cigarettes). Fraenkel Brothers.

EL ARRIENDO (all). L. Witmond & Sons.

EL CAMARADA (all). J. Abrahams & Co.

EL MESADERO (Tobacco). J. D. Levy & Co.

ELLITO (Cigarettes). The Wholesale Tobacco Supply Co.

ESTRONA (Tobacco). J. H. Keane.

FINGER POST (Tobacco). F. & J. Smith.

FLAMBOLA (all). Samuel Maier.

GLACONA (all). Samuel Maier.

GLOBE TROTTER (Tobacco). John Player & Sons, Ltd.

GOLDEN COUNTER (Cigarette Tobacco). W. A. & A. C. Churchman.

GOLDEN FLAME (Tobacco). Drapkin & Milhoff.

HAND LOOM (Tobacco). J. A. Patreiuoux.

LANCELOT (Tobacco). Stephen Mitchell & Son.

LA DISTANCIA (Tobacco). Bartlett & Bickley.

LA ENCANTADO (Tobacco). E. Kaufmann.

LA REBELDA (Tobacco). A. & E. Hunter.

LA SAGOA (all). John Garnett & Co., Ltd.

LLOYD'S CUT GOLDEN BAR (Tobacco). R. Lloyd & Sons.

LOS PERHAROS (Tobacco). R. P. Swain & Co.

LOS STRETEROS (all). Smart & Tuller.

LUPILLOS (Tobacco). P. & J. Pinto.

MAGENTA (Tobacco). Tryer & Coultman.

MAYPOLE (Cigarettes). Thos. Ogden, Ltd.

NEZLIA (all). Samuel Maier.

NIDRARIA (all). Samuel Maier.

NINGISCIDA (Tobacco). Sydney Blum & Co.

NITAPO (all). Samuel Maier.

OLD MAT (Tobacco). W. T. Davies & Sons.

OLD WATCHMAN (Tobacco). Edward Morgan & Co.

ON PARADE (Cigarettes). J. & T. Hodge.

ORLETA (all). Hudden & Co., Ltd.

PANICULA (all). Samuel Maier.

PICOTEE (Tobacco). Stephen Mitchell & Son.

QUEEN MAB (Cigarettes). B. Muratti, Son & Co., Ltd.

RIO NOVO (Maize covered Cigarettes). W. Newbery, Reading.

SENATEUR (all). E. & W. Anstie.

SPERGOLA (all). Samuel Maier.

SUNLIGHT FLAKE (Tobacco). George Mason & Son.

TRUMP CARD (Cigarettes). Robinson & Barnsdale.

VITASCA (all). Samuel Maier.

WAPPY NICK (all). R. J. Elliott & Co., Ltd.

YEW TREE (Tobacco). J. B. Allan & Co.

Law and Police.

LAW INTELLIGENCE.

DORMER v. SMITH. At Southwark County Court, on the 25th ult., plaintiff, a cigar dealer, living at Houghton Street, Kennington Park, sued defendant, a cigar and tobacco dealer, of Kennington Road, to recover £15, balance of account in respect of £30 worth of cigars supplied in the way of trade. The defence was that when the cigars were purchased it was distinctly agreed that the balance should not become payable until three months after delivery. Defendant said he was perfectly willing to pay the balance now that it had become due, but he objected to pay the costs. Two witnesses were called in support of defendant's case, and his Honour gave judgment in his favour, with costs.

TRADE NEWS AND NOTES *continued.*

ELLIS v. THE EASTERN TOBACCO Co. In the debenture-holder's action **ELLIS v. THE EASTERN TOBACCO Co., LTD.**, Mr. Justice Stirling was asked to make an order upon agreed minutes. Counsel stated that the plaintiff held £500 of an issue of £1,000 debentures. The principal money had not become due, but a receiver had been appointed by the Court upon evidence that the security was in jeopardy, and that the business of the company had come to an end, and there was no prospect of its being resumed. Counsel for the company appeared and consented, and an order was made on the agreed minutes.

FOXON v. ELTHAM. At the Birmingham County Court, on March 17, his Honour Judge Whitehorn heard an action brought by J. H. FOXON & Co., of Free Lane, Leicester, tobacco manufacturers, against WALTER T. ELTHAM, of Owen Street, Birmingham, publican, to recover £2 13s. 9d., the price of 500 cigars. Mr. G. F. C. Lowe appeared for the plaintiffs, and Mr. Bickley for the defendant. Evidence was given to the effect that the defendant visited a publican named Green, in Lawley Street, where he was supplied with cigars, with which he seemed highly pleased. He expressed his satisfaction to Green, and asked that 500 of the same brand should be ordered for him, to be sent to a public-house he kept in Coventry Road. He wrote the order on his visiting card, and left it with Green, who forwarded it to the plaintiffs. The cigars were sent to the defendant, and he subsequently told Mr. Eltham that they were very good. Defendant admitted giving the order, but said he was only manager of the public-house. A verdict was given for the plaintiffs.

HALL & FITZGERALD v. ELLEN. At Bristol County Court, on March 11, his Honour Judge Austin heard an action brought by MESSRS. HALL & FITZGERALD, Victoria Street, Bristol, against MIRIAM JOSEPH ELLEN, tobacconist, of Plymouth, for £42 4s. 10d. Mr. King appeared for the plaintiff, and Mr. Douglas Metcalfe for the defendant. Mr. King said the claim was admitted, but the defendant pleaded infancy. Mr. Metcalfe said that was so. Defendant was a Russian Jew, and was born on a date corresponding with May 19, 1876. It was not his wish to try and avoid responsibility in this matter so far as payment was concerned, but he found himself overwhelmed with difficulties, and had had his creditors "about his ears." He had been trying to do the best he could for them, but at last he could not hold his head above water, and bankruptcy proceedings were instituted. The receiving order, however, was not granted on the ground of infancy. An offer of composition of 3s. in the £ had been made, but plaintiff would not accept it. Mark Ellen, jeweller, was called to prove his brother's age. Witness said that the defendant was born at Skidea in May, 1876. In cross-examination, he said he had also carried on business at Plymouth, but knew nothing about the defendant's method of obtaining goods. He was aware that the defendant gave a bill of sale to his wife. Witness had taken over the whole of the stock-in-trade, and offered the creditors 2s. in the £, which was accepted by a number of people. The defendant said he was twenty years of age last May, and had carried on business three or four years. His Honour thought the proof of infancy sufficient in law, but said that he was sorry for the plaintiff. People ought not to do business with boys on credit unless there was a guarantee. He must give judgment for the defendant, but it would be without costs.

HUBBARD v. HARVEY. At the Lord Mayor's Court, on the 12th ult., the plaintiffs, MESSRS. HUBBARD & Co., LTD., summoned the defendant, MR. E. G. HARVEY, cigarette manufacturer and importer, 15, Farringdon Avenue, to show cause why he should not be ordered to pay a sum of £24 *cs. 8d.*, the balance of an account for tobacco supplied. There was no appearance on behalf of defendant, and the Assistant Judge ordered him to pay £2 in twenty eight days, or be committed to prison for twenty days in default of payment.

GAGE v. HARDEY. This was an action brought in the Queen's Bench Division, on the 3rd ult., before Mr. Justice Grantham, by MR. CHARLES GAGE, a tobacconist in the Harrow Road, to recover damages from the defendant, MR. HARDEY, manager of the "Ben Jonson" public-house, also in the Harrow Road, in respect of words uttered by the defendant of the plaintiff which were of a slanderous character, and likely to injure him in the conduct of his business. The defence was a denial that the words were uttered, or that, if used, that they were capable of the interpretation which had been placed upon them by the plaintiff. The observations which were complained of were to the effect that the

defendant's barman went to plaintiff's establishment on a Sunday morning, and there tossed for cigars, the construction of the language, plaintiff alleged, being that he encouraged the men to come to his place and toss for cigars with money that had been stolen from the defendant. The jury found a verdict for the plaintiff, and assessed the damages at one farthing. Judgment was entered accordingly, and his Lordship refused to deprive the plaintiff of costs.

JONES v. BARRON. This was a case tried in the Westminster County Court on the 19th ult., in which the plaintiff, MR. THOMAS JONES, a traveller in the cigar trade, sued the defendant, a wholesale cigar merchant, of Bethnal Green Road, to recover the sum of £10 15s., balance of commission alleged to be due on orders obtained for the sale of cigars. The defendant's case was that the orders in respect of which the commission was claimed were hopelessly bad, and as there was not the slightest chance of his ever getting his money he did not see why he should pay commission. His Honour found that in the absence of any writing to support the defendant's contention there must be judgment for the plaintiff, with costs.

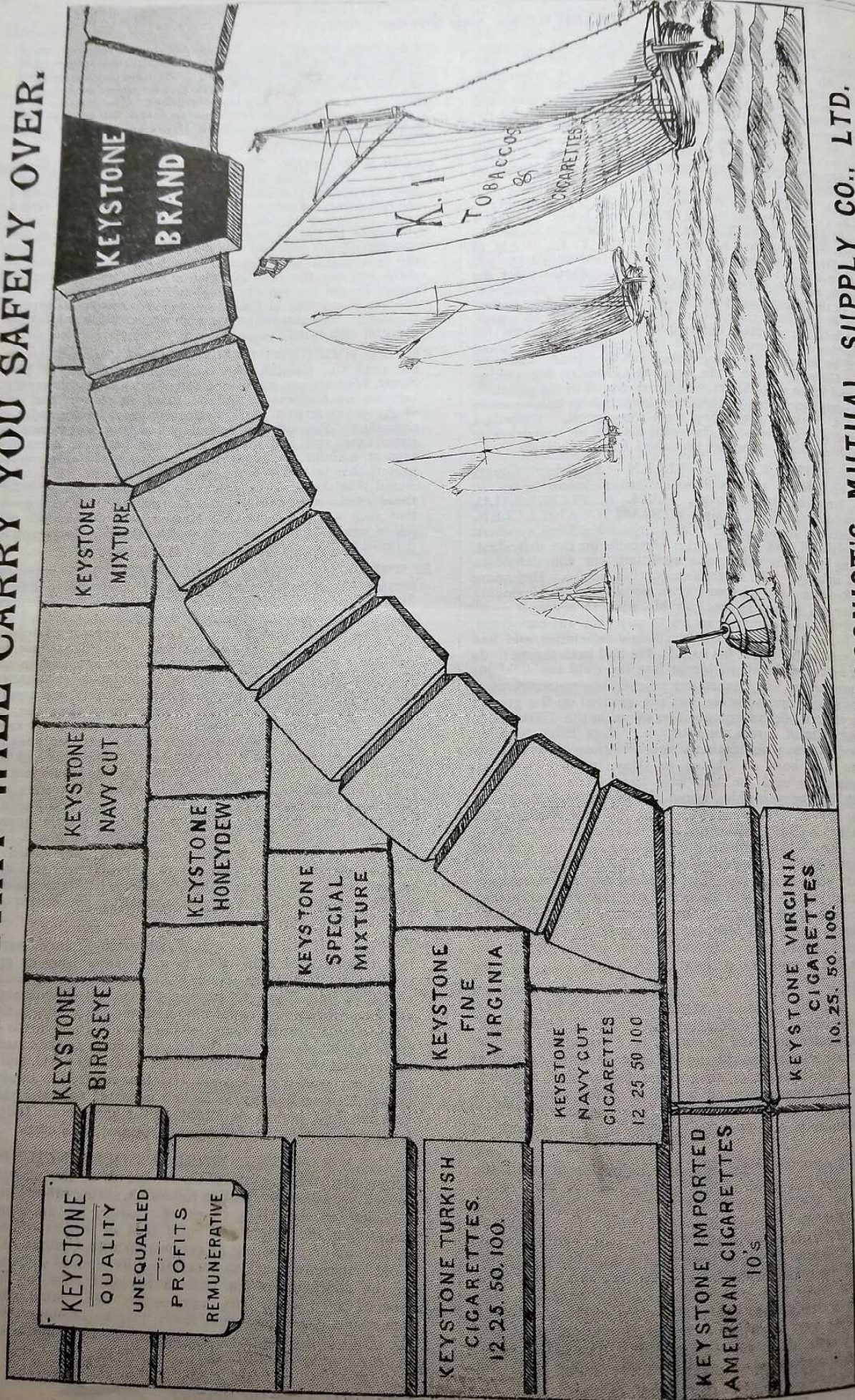
KEYSER v. GOODWIN. At Wandsworth County Court, on the 22nd ult., plaintiff, who is a cigarette dealer, of York Street, Westminster, summoned defendant, a retail tobacconist, carrying on business at Brixton Road, to recover the sum of £3 5s. in respect of cigarettes supplied to the order of defendant. Plaintiff said defendant had been a customer for some time, and had always paid regularly, but when the present account was applied for he denied liability on the ground that he had sold the business to his wife. Defendant stated that the business passed over to his wife long before these goods were ordered, and the plaintiff was well aware that such was the case. His Honour said the defence was full of suspicion, and was most unsatisfactory. Judgment for plaintiff for amount claimed, with costs.

LAMBERT & BUTLER v. MOLYNEUX. In Westminster County Court, on the 16th ult., his Honour Judge Lumley Smith disposed of this action brought against the defendant, a retail tobacconist, carrying on business at 143, Lillie Road, Fulham, to recover the sum of £40 in respect of tobacco supplied to him in the way of his trade. The case was originally before his Honour some months ago, and, in consequence of the defendant having disputed the accuracy of the plaintiffs' account, it was tried at some length, and resulted in a verdict for the plaintiffs for the amount of the claim, with costs. The judgment was not satisfied, however, and execution was put in on the defendant's goods, but it only realised two or three pounds, and beyond that the plaintiffs had been unable to get any part of their debt, and the result was that they now sought to enforce their rights by means of a judgment summons. The defendant appeared, and said he was totally unable to pay, as he was doing very little business, and the plaintiffs had stopped his supply of goods. The defendant's wife also appeared, and said they could not possibly pay more than 5s. a month. His Honour said it was absurd for a shopkeeper to sell £40 worth of the plaintiffs' goods, and then offer to pay 5s. a month. The lowest order he could make was £1 a month.

LEWIS v. HUXLEY. In the Wandsworth County Court, on the 17th ult., plaintiff, who is a business transfer agent, residing at Clapham Road, sued the defendant, a tobacconist, of Gray's Inn Road, to recover £9 15s. as commission for services rendered in connection with the sale of his business. The defendant, in the course of his evidence, said it was quite true that the plaintiff was the first introducer of the customer, but the transfer was carried through by another firm, and they had been paid commission. His Honour said plaintiff had proved his own liability, as he had admitted that the plaintiff was the first person to introduce the customer. Judgment for the plaintiff for the full amount claimed, with costs.

LOTINGA ERNEST v. WARD & GOLDFINCH. In this action Mr. Warrington, Q.C., on behalf of the plaintiff, on March 19, asked Mr. Justice Kekewich, sitting in the Chancery Division of the High Court of Justice, for an injunction restraining the defendants until trial or further order from publishing or exhibiting, in connection with Ogden's "Guinea Gold" cigarettes, packets containing the plaintiff's photograph in the character of an Irish flower girl. On the learned counsel mentioning his application, Mr. Atkin, for the defendants, said they were ready to give an undertaking in the terms of the notice of motion, and his Lordship, assenting, made an order accordingly.

THE BRIDGE THAT WILL CARRY YOU SAFELY OVER.



KEYSTONE
QUALITY
UNEQUALLED
PROFITS
REMUNERATIVE

KEYSTONE
BIRDSEYE

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MIXTURE

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SPECIAL
MIXTURE

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FINE
VIRGINIA

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CIGARETTES
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THE LONDON AND DISTRICT TOBACCONIST'S MUTUAL SUPPLY CO., LTD.

Chairman—Mr. PETER B. HARRIS.
81, TURNMILL STREET, FARRINGDON STATION, E.C.

TRADE NEWS AND NOTES—continued.

MELACHRINO v. PSALTIS. This was an action brought in the Westminster County Court, on the 11th ult., in which a dispute arose as to the disposition of a parcel of 60,000 cigarettes imported from Cairo. The plaintiffs were MESSRS. CHRISTO & JOHN MELACHRINO, cigarette manufacturers, and the defendants, MESSRS. PSALTIS & CONTOPOULIS, carry on a similar business at Port Said, with a London agency at Chancery Lane, W.C. It appeared from the opening statement of plaintiffs' counsel that in June of last year the defendants ordered from his clients a parcel of 60,000 Egyptian-made cigarettes, and in the ordinary course of business the order was sent to the firm in Cairo. Some weeks later the goods arrived in the London Docks, but after some delay the defendants said they did not want them. Subsequently a meeting took place between the parties, and it was then agreed in writing that the defendants should purchase the cigarettes at the import price of £101 12s., subject to a discount of £7, and that the purchase money should be paid £50 cash down, and the balance when a customer was found. That agreement was entered into on September 26, and upon its being signed the cash was paid. The duty on the goods, which was of course payable by the defendants, was £42, but they failed to pay it, and consequently the parcel had to remain in bond, and could not be dealt with. Some further correspondence took place on the subject, and the defendants having stated that they were quite unable to pay the balance of the £101 18s., the plaintiffs said they would try and find a customer on their behalf. They were not able to do so, however, and as the duty was not paid the goods still remained in bond. After some further delay, application was made for the balance of the £101 18s., but it was not forthcoming, and consequently these proceedings had to be brought. Counsel for the defence said his case was that the cigarettes in question were never sold to his clients at all, and that all they did was to lend the plaintiffs a sum of £50, and take the goods as a security for their money. His Honour said it was quite clear that one of the parties in the action was trying to cheat the other, and it was for them (the jury) to say which was right and which was wrong. In any event, if they found that the defendant was right, he (the Judge) did not see how he could recover anything on his counter claim, as, according to his own evidence, he had sold the cigarettes for a sum which just covered what would have been due to him. The whole question which they (the jury) had to determine was as to whether this transaction was a purchase by the defendant from the plaintiff, or whether, on the other hand, it was a loan of £50 by the defendant to the plaintiff, for which the goods were to be a security. The jury, without any hesitation, held that the £50 was a loan to the plaintiff, and that the defendants' cigarettes were held as security. His Honour thereupon gave judgment for the defendants, with costs.

SLODDEN v. PRICE. At Ramsgate, on the 22nd ult., ROBERT F. SLODDEN sued MESSRS. PRICE & CO., tobacconists, for £1 11s. 6d. wages in lieu of notice under the Employer and Workmen's Act. Mr. Price said he had discharged plaintiff because a department had to be closed for a day through plaintiff not returning from London on the morning as arranged. The Bench ordered defendants to pay 10s. and costs.

WALLACE v. MITCHELL. In the Westminster County Court, on Thursday, March 18, his Honour Judge Lumley Smith, Q.C., had before him the case of WALLACE v. MITCHELL, in which the plaintiff, a printer, of Compton Street, Soho, sued the defendant, a cigar and tobacco dealer, carrying on business at Shaftesbury Avenue, to recover the sum of £6 15s. in respect of cigar-labels supplied to his order. Plaintiff's representative said his firm had done work for the defendant on previous occasions, and this was the first time that any suggestion had been made that he was not personally liable. The defendant was called, and said it was true he had given previous orders, and had on some occasions paid the plaintiff's accounts, but he only did so in the capacity of manager. His Honour said that if agents gave orders for principals they must make that fact quite clear to the person to whom the order was given. It was clear in this case that credit was given to the defendant, and therefore judgment would be for the plaintiff, with costs.

WEINBERG v. GOODBODY. At the March sitting of the Pontypridd County Court, Judge Williams had before him an action instituted by SAMUEL WEINBERG, 13, Mill Street, Pontypridd, against MESSRS. T. P. & R. GOODBODY.

Mr. Simons appeared for plaintiff, and Mr. Morgan for defendants. The particulars of claim showed that on or about November 13, 1896, the defendants, in an action brought by them against one Lena Roubert, caused an execution to issue under which the plaintiff's premises were entered to the damage of the plaintiff, and certain goods of the plaintiff's were taken away and sold. On these grounds plaintiff claimed £25. Mr. Simons, in opening the case, stated that in 1895 plaintiff entered into an agreement with Mrs. Roubert for the purchase from her of the business now carried on by him. At the time he had not sufficient money to pay the full price, and it was arranged that payment should be by instalments. Mrs. Roubert was to remain with him as general servant. She, however, owed some money, and in September, 1896, execution was issued and the goods were sold. The Judge gave judgment for the defendants, but without costs.

WILLS v. BERESFORD. This case came before Mr. Justice North, in the Chancery Division of the High Court, on March 27th. The plaintiffs moved for an injunction to restrain the defendant from passing off his cigarettes as and for those of the plaintiffs, which are known as "The Three Castles" cigarettes. The defendant calls his "The Three Crowns," and sells them in tins similar to the plaintiffs', covered with labels colourably imitating the plaintiffs'. The plaintiffs carry on business at Bristol, and the defendant at Nottingham. Mr. Justice North granted an injunction until trial or further order.

POLICE NEWS.

Thomas James and *James Murray* were convicted at the recent sittings of the Central Criminal Court of burglariously entering the premises of THE TOBACCONISTS' SUPPLY SYNDICATE at 55, Farringdon Street, and stealing therefrom a large quantity of goods. The prisoners at first pleaded not guilty, but after consultation with their counsel they withdrew the plea, and were each sentenced to six months' imprisonment.

Stephen Keeley and *Alfred Shutz* were committed for trial by the Swindon magistrates, after several adjournments, on a charge of obtaining £2 14s. from MR. WILLIAM RICHARDS, grocer, Ariel Street, New Swindon, by false pretences. It is alleged that the prisoners asked Mr. Richards to become the sole local agent for the eucalyptus cigarettes made by Messrs. Hill & Lyons, of London. The agency was to cover a six-mile radius, and £4 a year would be paid to Mr. Richards for exhibiting tablets. On these representations the prosecutor states that he accepted the agency and ordered goods of the value of £2 14s., for which he drew a cheque.

Peter Mack, aged 12, *Frederick Shelland*, aged 10, and *James Anderson*, aged 9, school-boys, living at Somers Town, were charged at Clerkenwell Police Court, on the 24th ult., with being concerned together in stealing five ounces of cigarettes from a tobacconist's shop in Gray's Inn Road. The prosecutor did not appear to support the charge. The parents of the three lads attended the court, and said their sons were bad boys, being quite unmanageable. Two of the prisoners, the police stated, were recently charged at the Worship Street Court with begging from foot passengers. Mr. Horace Smith remanded the boys to the workhouse for a week.

Ann Peachey, tobacconist, of 156, Park Lane, Liverpool, was summoned at the Liverpool Police Court, on the 12th inst., by the Excise authorities, for having had in her possession eight ounces of sweetened tobacco which was not enclosed in a wrapper and fastened by a label, as provided by the Act, to signify that the Excise duty had been paid. An officer stated that on the 26th January he visited the defendant's shop, which is managed by a son of Mrs. Peachey, and found ten cakes of foreign sweetened tobacco in a drawer. They did not bear the Customs wrapper and seal. An assistant analyst from Somerset House was called, and said he had analysed a sample of the tobacco, and found it to contain 8 per cent. of liquorice. The defendant was represented by her son, who said that just before the Customs officer visited the shop a customer had been in and asked witness to keep the ten cakes of tobacco for him for a short time. There was no attempt to conceal the tobacco when the officer entered the shop. The Chairman said the Bench must adopt very stringent measures to prevent smuggling. The defendant was liable to a penalty of £20. He would be fined £5 and costs.

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PROFIT BY IT



A NEW CIGARETTE MACHINE

To be worked by Hand,

HAS BEEN INVENTED...

It can be seen, being worked by a Child, Age 13 $\frac{1}{2}$, at

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Price £2 15 0, or on the Hire Purchase System for Three Years at

SIXPENCE PER WEEK.

NOTE THE ADDRESS

And make appointment to see the Machine
in operation and to obtain further particulars.

SEND FOR PRICE-LIST
(WHOLESALE ONLY) TO

R. P. GLOAG & CO.,

WALWORTH,
LONDON, S.E.

THE ORIGINAL MAKERS OF LOS BRILLIANTES AND CIGARETTES IN ENGLAND. ESTABLISHED 1851.



On a clear night, count every star in the heavens.
Do this for 37 clear nights and you have counted
the number of

Challenge Flat Brilliantes

that have been sold.

THE COOLEST SMOKE ON EARTH.

TRADE NEWS AND NOTES—continued.

Henry Smith was charged at the Liverpool Police Court on the 5th inst. with having broken and entered a lock-up tobacconist's shop in Stanley Road, Liverpool, and stolen therefrom tobacco, cigars, &c., the property of JANE BILLINGTON. At about three o'clock that morning police-constable 170 E heard a noise inside the shop in question, and on going to the rear of the premises he found a cart placed against the wall in the yard, and by mounting on this the officer was able to climb on to the roof. The skylight was broken, and, lowering himself quietly into the premises, the constable proceeded into the shop, and there found the prisoner concealed in a corner, behind the counter, with about 2 lbs. of tobacco, a number of pipes, cigars, and other goods, taken from various parts of the shop, lying beside him. Mr. Evans remarked that the prisoner had apparently been going on in the same way for the last forty years, and there was no encouragement to the bench to treat him leniently. He would be sentenced to gaol for nine months.

Limited Companies.

JOHN HUNTER, WILTSHIRE & CO., LTD.—The twelfth ordinary general meeting was held on the 10th ult., Mr. John Hunter in the chair. A dividend at the rate of 11 per cent. per annum for the six months ending 31st December, 1896 (making, with the interim dividend, 8 per cent. for the whole year), was declared. The following was the balance sheet presented:—

BALANCE SHEET,
December 31, 1896.

Dr.	£	s.	d.	£	s.	d.
To Capital: Authorised— 20,000 shares of £5	100,000	0	0			
Issued— 14,873 shares fully paid				74,365	0	0
Reserve account				6,600	0	0
Creditor and sundry accounts— Bills payable	12,549	2	10			
Sundry acc. unts	10,346	7	8			
				22,895	10	6
Marine insurance account				1,520	4	8
Profit and loss account— Balance from 1895	762	12	5			
Net profit for the year ended Dec- ember 31, 1896	8,468	12	7			
	9,231	5	0			
Less interim dividend paid August 19, 1896	1,859	2	6			
				7,372	2	6
				£112,752	17	8
Cr. By debtors' and sundry accounts				£	s.	d.
Bills receivable in hand	37,190	1	0			
Cash at bankers and in hand	1,511	3	6			
Stock	2,905	17	4			
Business purchase account	£40,000	0	0	43,605	15	10
Deduct fixtures, furniture, &c.	660	0	0			
	39,340	0	0			
Less previously written off	13,000	0	0			
				26,340	0	0
Fixtures, fittings, utensils, furniture, &c.	660	0	0			
Less written off	60	0	0			
				600	0	0
Building account, 55, St. Mary Axe	748	2	4			
Less written off	148	2	4			
				600	0	0
				£112,752	17	8

Profit and Loss Account for the year ending December 31, 1896.

Dr.	£	s.	d.	£	s.	d.
To expenses	10,531	19	2			
Directors' and auditors' fees	294	0	0			
Income-tax	274	14	6			
				11,100	13	8
Net profit for the year				8,468	12	7
				£19,569	6	3
Cr. By gross profits, after making provision for bad and doubtful debts				£	s.	d.
				£19,569	6	3

Dr.	£	s.	d.
To interim dividend paid August 19, 1896	1,859	2	6
Balance, proposed to be appropriated as under— Dividend at 5s. 6d. per share (free of income-tax)	£4,090	1	6
Reserve account	700	0	0
In reduction of business purchase account	1,000	0	0
	5,799	1	6
Balance to be carried forward	1,582	1	0
	7,372	2	6
	£9,231	5	0
Cr. By net profit brought down	£	s.	d.
Balance undivided profit brought forward from 1895	8,468	12	7
	762	12	5
	£9,231	5	0

HENRY CLAY, BOCK & CO., LTD.—The ninth ordinary general meeting was held in London on the 29th ult. A dividend of 10 per cent. on the ordinary shares was declared, and the reserve increased from £50,000 to £60,000. A feature of the report presented is that, whereas in 1890 the Company exported twenty million cigars (about 9 per cent. of the whole of the Cuban export), last year the total reached no less than fifty-two millions. Appended is the balance sheet:—

BALANCE SHEET,
December 31, 1896.

Dr.	£	s.	d.	£	s.	d.
To authorised capital— 17,000 8 per cent. cumulative preference shares of £10 each, fully paid	170,000	0	0			
16,000 ordinary shares of £10 each, fully paid	160,000	0	0			
	330,000	0	0			
Capital subscribed— 16,950 8 per cent. cumulative preference shares of £10 each, fully paid	169,500	0	0			
15,990 ordinary shares of £10 each fully paid	159,900	0	0			
	329,400	0	0			
Six per cent. mortgage debentures, issued and fully paid	£155,000	0	0			
Interest accrued thereon to date	4,650	0	0			
	159,650	0	0			
Reserve fund				50,000	0	0
Sundry creditors—Havana	54,423	2	5			
London	1,602	7	5			
	56,025	9	10			
Unclaimed dividends and interest				214	5	10
Profit and loss account— Balance for the year	£39,597	10	7			
Add amount carried forward from previous year	14,617	0	0			
	54,214	10	7			
Less preference dividend to June 30, 1896	6,780	0	0			
	47,434	10	7			
	£642,724	6	3			
ASSETS. Cr. By freehold property, factories, plant, tobacco lands, brands, and good- will, as per last account	£	s.	d.	£	s.	d.
Additions during the year	373,736	17	10			
	2,677	10	1			
	376,414	7	11			
Plant, machinery, furniture, fittings, live stock, carriages, &c.— As per last account	12,279	16	1			
Additions during the year	1,228	14	4			
	13,508	10	5			
Less depreciation— As per last account	8,500	0	0			
Added for the year	2,500	0	0			
	11,000	0	0			
Carried forward	378,922	18	4			

TRADE NEWS AND NOTES—continued.

	£	s.	d.
Brought forward	378,922	18	4
Stock of leaf tobacco, cigars, and equipments in Havana	130,721	16	8
Sundry debtors—			
Havana	£97,039	11	4
Less reserve for doubtful debts—			
As per last account ... £7,000	0	0	
Added for the year ... 3,000	0	0	
	10,000	0	0
	87,039	11	4
London	168	16	10
Office furniture (London)	87,208	8	2
Outlay on tobacco lands	100	3	10
Cash at bankers and in hand—	9,110	10	1
Havana	£25,632	16	7
London	9,443	5	7
£1,500 6 per cent. mortgage debentures (part of issue, per contra), at cost	35,076	2	2
	1,584	7	0
	£642,724	6	3

Profit and Loss Account for the year ending December 31, 1896.

DR.	£	s.	d.	£	s.	d.
To charges in London—						
Directors' and trustees' fees, office rent, salaries, and expenses	2,891	6	3			
Law costs and audit fee	479	6	2			
Income-tax reserve	1,010	0	0			
Depreciation of office furniture (London)	11	2	8			
Depreciation on plant, furniture, fittings, live stock, &c., Havana	4,391	15	1			
Reserve for doubtful debts, Havana	2,500	0	0			
Difference in exchange	3,000	0	0			
Balance carried down	236	11	3			
	48,897	10	7			
	£59,025	16	11			
CR.						
By Havana—						
Profit for the year	£	s.	d.			
Transfer fees	58,937	6	0			
Interest	66	7	6			
	22	3	5			
	£59,025	16	11			
DR.						
To mortgage debenture interest	£	s.	d.			
Balance carried to balance sheet	9,300	0	0			
	39,597	10	7			
	£48,897	10	7			
CR.						
By balance brought down	£48,897	10	7			

THE UNITED TOBACCONISTS' ASSOCIATION, LTD.—

The general meeting called for the purpose of appointing additional Directors was held at Birmingham, on the 16th of March, when the following gentlemen were elected:—W. S. O'B. Dowling, J. W. Walker, W. Dix, G. Carter, F. C. Fargher, and J. Ashton.

Items of Interest.

CIGARETTES AT 10s. EACH.—The *Cape Times* says:—"A party of regulars had been out for some time on the veldt, and their supply of minor luxuries had long since given out. There was not a pipe of tobacco to be raised in the whole force, when some good thrifty soul produced a packet of cigarettes, and said that he would put them up to auction. This was done, and the packet of ten pieces was disposed of in ten lots at an average price of 10s. each. Considering the very ordinary quality of these cigarettes, the purchasers may be considered to have enjoyed one of the most expensive smokes on record."

A LADY MEMBER'S SARCASM.—When the members of the Newbold-on-Avon Parish Council held their February meeting, they had not recovered from the excitement of a School Board election on the previous day, and tried the soothing effects of pipes and cigars. This proved so agreeable that a resolution was passed that at future meetings smoking should be allowed. Another meeting was held the other night, and when the minutes were read over, Mr. George Leeson said he objected to smoking during the transaction of business, because it was out of all reason. The Chairman (the Rev. G. Bridgman Boughton Leigh) told him that it was too late to object—he should have done that when the resolution was

passed; and another councillor, who asserted his fondness for his pipe, expressed the opinion that the man who objected to smoking would object to anything. After some badinage, the minutes were duly confirmed, and at that juncture Mrs. Lowe, a lady member of the Council, came into the room. The Chairman told her what had happened, and said no one, of course, would smoke if a lady were present and she objected. Mrs. Lowe said she only regretted she was not at the previous meeting to second the resolution, and added incisively: "I think it does gentlemen good to smoke sometimes—it soothes the brain and stills the tongue." Nothing more was said on the matter, but towards the close of the business the rev. chairman lit his cigar, and handed his case round to the others, whereupon the objector rose from his seat and left the room, and the remainder of the meeting was devoted to signing cheques and enjoying the tobacco.

CIGARETTES AND MANSLAUGHTER.—Anti-tobacconists are fond of stating that the fragrant weed shortens life, but they could hardly have expected that it could be the direct incentive to manslaughter. Yet this has been the case at West Hartlepool. Two youngsters quarrelled over the possession of a cigarette (we are not told the brand, but it must have been of unusual excellence), and their quarrel led to a desperate fight. Both of them fell in the street, and one was so severely injured that he died. Smokers beware. The calumet of peace must not be converted into a weapon of war.

COACHMAN'S CIGAR AUTHORISED.—A curious complaint has been made to a representative of the *Daily Mail*, a gentleman who admires the London omnibus drivers having brought the information that they have been tyrannically ordered to refrain from smoking while on duty as coachmen until after six in the evening. A London and General Omnibus Company's driver confirmed this statement. "Three days suspension if a driver's seen smoking on duty before that time," he said. "I call that grinding us down. See that cove, the second 'bus ahead of me. He was 'stood down' for three days, of course without pay. Mind, I don't think any man should be allowed to drive smoking a small clay pipe—'nose warmers' we call 'em—but what's wrong with a cigar?" "It depends upon the cigar," flippantly interjected the reporter, but the levity appeared ill-timed, and was ignored. "What looks better," went on the aggrieved driver, "than to see a man tooling his horses along and smoking a cigar? Why, it reminds yer of the old coaching days, and sets the turn-out off, I think. This new rule is a bad thing, and I tell yer the men don't like it a bit. We used to have some kind of an association among the drivers, and a lot of 'em are asking where it is now." Two or three other omnibus-drivers in the employ of the same company were seen, with results of a conflicting nature. One said they were not allowed to smoke before 5 p.m., another that he always smoked whenever he felt inclined, and a third that he had known of men being put off for three days for puffing a pipe while on the 'bus. To settle the matter, a call was made at the London General Omnibus Company's offices. "Just recently," said the secretary, "complaints were made to us of our drivers smoking to the discomfort of passengers, and our directors definitely decided not to interfere in the matter, and to allow the men to smoke whenever they wish, as long as they do so in reason, and without interfering with their duties. We do not like to see a driver smoking a short clay, but the men don't require any hint about that."

THE AUSTRALIAN CAPTAIN AND THE ROYAL CIGAR.—When the Australian Eleven was in England, some facetious correspondent, evidently at a loss for "copy," wrote out to the Colonies that the captain, Mr. Harry Trott, had lunched with the Prince of Wales, who afterwards offered him a cigar. The proper thing, so the correspondent said, would have been to wrap the stump carefully up and keep it as a memento of Royal favour, but instead of doing so, Mr. Trott was accused of throwing it away, to the everlasting disgrace of his native land. Most of the colonial newspapers were very funny on the subject; some even broke out into verse, while it gave the Radical Press a handle to sneer at Royalty and snobbishness. When the cricketers arrived in Melbourne, they were entertained at a banquet, and the following extracts from speeches will explain the whole matter. The Chairman: "They were delighted with the news that the team had been a great social success. And when they heard that the captain had lunched with the Prince of Wales, and smoked the Heir Apparent's cigar, their joy was complete. (Laughter, and cries of 'Where's that stump?') Yes; where was the stump? When Australians heard that the captain had thrown away that stump, they could not help feeling that they had taken a

TRADE NEWS AND NOTES—continued.

Red Republican to their bosom. (Laughter.) Some explanation of that incident was necessary. (Hear, hear.) Otherwise they had reason to be proud of their boys. (Loud cheers.) Mr. Trott in reply: "About that cigar. (Laughter.) The chairman demanded an explanation, and the only one he had to offer was that the Prince of Wales had never given him a cigar. (Groans and sensation.) When he came out after lunching with the Prince, he was smoking—as usual—and someone said, 'I suppose the Prince gave you that cigar?' He replied, 'Rather.' He hoped the explanation was satisfactory. (Laughter.) A voice: "Another idol shattered."

PIPES YOU CAN'T SMOKE.—The queerest tobacco-pipes made come from Whitechapel. They are made of clay, and shaped like any ordinary pipe; but although over 100,000 are turned out weekly, not one of them is ever used for tobacco. "You couldn't smoke them if you was to try," said a maker of these pipes. "They are not made to be smoked—they are made to be broken. If you go down the Whitechapel Road, you will see dozens of barrows rigged up like shooting-galleries, with a great display of pipes to be shot at. They are stuck up on wooden discs that turn round mechanically. People like pipes to shoot at, because they are easily broken; then it isn't an expensive job for the owner of the gallery, as the pipes are turned out roughly at a low price. In the summer, and especially about Easter time, I have more orders for pipes than I can carry out. There are quite 25,000 clay-pipes broken during the Easter holiday alone. Even at this time of year I get rid of 20,000 a week, and I am only one of the trade. In the different parts of London on any Saturday night, it is possible to find quite 300 street shooting-galleries, each one with clay-pipes for targets. I supply a good many of the small clubs in the East End of London, where shooting-galleries are the principal feature. Most of the members at these places are volunteers, who spend their spare hours in perfecting their aim by breaking pipes."

TOBACCO DUST AS AN INSECTICIDE.—Mr. T. Greiner, one of America's leading authorities, says:—"For some years I have been using and recommending tobacco dust as an all-round insect destroyer. I use it in the greenhouse for lice (aphis), in the open ground for the cucumber beetle, plant lice, and for worms of all kinds, and sometimes in the henhouse for lice, &c. It is one of the swiftest of all insecticides we can apply. If sifted or scattered over currant bushes the currant worms curl up and die, and the bushes will be free from the pest within an hour or less, and fall from them for some time. If blown into the heart of cabbage plants, it means the end of the green worm. Applied in the same way to the nests of the caterpillars, especially in the morning or evening, when the worms are all at home, it will clear them out in less than an hour. In short, I hardly know what worm or other soft-bodied insect the contact with tobacco dust would not speedily kill. I believe it will even put an end to the potato slug. It is distasteful to the many hard-shell beetles also, as may be seen by the fact that with heavy applications we can drive away the cucumber beetle and perhaps the squash bug. I have usually applied tobacco dust with the bare hands, scattering it rather freely over the bushes and plants, and around cucumbers, melon, and squash vines. For cabbage and caterpillar nests, however, hand bellows of some kind are almost necessary, as we want to blow the dust well among the leaves and the webs."

MAX O'RELL—THE NEW WOMAN, AND THE CIGARETTE.—Max O'Rell says the Anglo-Saxon New Woman is the most ridiculous production of modern times, and destined to be the most ghastly failure of the century. She is, *par excellence*, the woman with a grievance, and self-labelled the greatest nuisance of modern society. The New Woman wants to retain all the privileges of her sex, and secure, besides, all those of man. She wants to be a man, and to remain a woman. She will fail to become a man, but she may succeed in ceasing to be a woman. And, now, where is that New Woman to be found? Put together one hundred women, intelligent, and of good society; take out the beautiful ones, then take out the married ones who are loved by their husbands and their children, and kindly seek the New Woman among what is left—ugly women, old maids, and disappointed wives. Max O'Rell has very little reverence for the woman politician. In America the smaller towns are ruled by fussy, interfering faddists, fanatics of all sorts, old women of both sexes, shrieking cockatoos, that will by-and-by make life well-nigh intolerable to any man of self-respect, and make him wonder whether he lives in a free country or not. He was in the town of E. (Kansas). There was a mayor who was married, and the happy pair had a wicked little boy. One day he was caught smoking a cigarette. Now, what should be done by sensible parents to such a wicked little boy? Why,

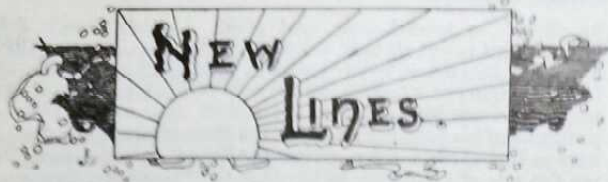
he should be turned over, and given a good, hearty—you know. This is not all that was done. The mayor's wife called a meeting of women, made a violent speech on the pernicious habit of cigarette-smoking, and it was decided to petition the mayor, and ask him to forbid the sale of cigarettes within the precincts of his jurisdiction. For the sake of peace and happiness at home, the worthy mayor published an edict prohibiting the sale of cigarettes in his district. However, cigarettes can be had in the town of E., but you have to walk nearly a mile, just outside the limits of the mayor's jurisdiction, to find a store where a roaring trade in cigarettes is done. All the same, you must admit that it is a nuisance to be obliged to walk a mile in a free country to buy a little article of luxury that you indulge in without ever abusing it, because there happens to be in that town a wicked little boy who once smoked a cigarette.

A COMICAL CAUTION, which a correspondent of a London journal asserts appears on the label of a box of cigars which he saw or purchased in Vera Cruz, has at least the merits of instituting a comparison which would not have struck most people, and of bearing witness to the widespread utility of even an incorrect knowledge of the English language. The label, which was headed "Important," ran thus:—"The cigars which are not branded as 'Flor de Las Vegas' Luis Roman y Lugo' and that are wrapped in fine coco paper, and that his shape is not like a rat, those will not be the genuine ones that are made in this manufacture and that have such a great demand among the smokers of good taste." Cigars shaped like a rat would be a novelty, and what was meant can only be guessed at. It must be admitted, however, that if we laugh at the foreigner's comical English, it is quite certain that we Britishers at times lay ourselves open to similar good-humoured derision by the fearful hash we make of foreign tongues.

CLAY PIPES AS PAYMENT.—A long and slender-stemmed pipe was brought from Central Africa some years ago, from the neighbourhood of Albert Nyanza, by the Stanley expedition, and was obtained from the dwarf tribes inhabiting the Arewani and Ituri forests, near the Equator. To make the pipe the little people take the mid-rib of the banana leaf, which is cellular, and by pushing a long, hard river weed through the rib, they are enabled to get the bore required for the pipe stem. They plug the lower end with clay, and, rolling up a section of the banana leaf into a tiny ball, cut a hole in the stem and insert it for a bowl, the sap in the green leaf preventing its combustion as the tobacco burns. This pipe recalls the bowl made from a potato, and the stem made out of a piece of twig, from which the pith had been driven, which was employed by many American soldiers during the Civil War. A pipe having an appearance like an inverted clown's hat is formed of the peculiar white, sticky clay, which is taken from the house of the white ant of Equatorial Africa. This clay is used by the native women to make a flooring for their wattle huts, and being spread over the surface of the ground when soft, dries out a hard and white mass, something like Portland cement, and capable of receiving a very high polish. The pipe in question is polished equal to the finest meerschäum. Another curious pipe is one made from a shell which comes from New Guinea. While the pipes used in the interior are more generally made of bamboo, those smoked in the neighbourhood of the coast, and especially in Savo and the Solomon Islands, are made of shells which are picked up on the seashore. At present the principal pipe used in the southern portions of New Guinea and the adjacent islands is the English clay, and a pipe of this description is generally acceptable as a part of the payment for a day's labour in that district. Quite recently some curious pipes were found in the vast guano deposits of Peru, the date of which is placed by scientists, to whom they have been submitted, as co-equal with the famous Peruvian pottery of the eleventh or twelfth century.

Obituary.

- MR. A. MAGSON, tobacconist, George Street, Halifax, on the 27th March. Aged 46.
- MR. THOS. RIDLEY (MESSRS. RIDLEY & SON), tobacco manufacturers, Bury St. Edmunds, on the 17th ult, in his 81st year.
- MR. THOS. SHALLOW, tobacconist, Rose Crescent, Cambridge met his death by accidentally shooting himself on the 20th ult.
- MR. WM. CLARK WILSON (MESSRS. W. C. WILSON & CO.), Sheffield, on the 19th March. Aged 56.
- WILLS.—On April 7th, at Ghyston House, Redland Park, Bristol, Mary, widow of the late Henry Overton Wills, aged 82.



FROM MESSRS. ADKIN & SONS we have received an eminently satisfactory new line of Navy Cut—to give it its full name, ADKIN'S GOLD LEAF NAVY CUT. It is packed in ounce tins of striking design, and retails at the popular price of 4d. per tin. We are assured that the firm, who have had this line in preparation for some time, have spared no pains to produce a really fine article. Their efforts in this direction have been very quickly



rewarded, orders from their customers within the first fortnight of its introduction having literally flowed in. The increasing demand for this firm's "COM-MODORE" Cigarettes has induced them to issue a large show card of most striking design (regarded from an advertising point of view) that we have for some time come across. It consists

of twelve cabinet-sized pictures of well-known characters on the variety stage (Arthur Roberts being much in evidence), executed mainly in white on brilliant red grounds, and, although presenting photographically considerable difficulty in faithfully rendering it, we propose to give in our next issue a reproduction of same in our "Striking Ads."

The next new line we have to notice is one emanating from the firm of MESSRS. RICHARD LLOYD & SONS, of Holborn Bars, E.C., entitled "CUT GOLDEN BAR," a fragrant pipe tobacco manufactured from the finest growths of bright Virginian leaf. In our advertising columns will be found a replica of the attractive label on the tins. It is packed in 2-oz., 4-oz., and 1-lb. tins. "Cut Golden Bar" is so well-known to our retail friends that it is unnecessary to further enlarge upon it. Suffice it to say, that the quality is fully up to the firm's standard.

Ever to the fore with up-to-date novelties, MESSRS. THOMAS OGDEN, LTD., just prior to the recent contest for the aquatic blue riband, issued an exceedingly catchy cigarette line, entitled "MAYPOLE." It did not, perhaps, this year require much vaticination on the part of any one to predict the result of the contest in question; but, after all, nothing succeeds like success, and Messrs. Ogden "touched the spot" when they enclosed in each packet the lapel button with the mystic letter "O" on a dark blue ground. The packet is floral in design, decidedly well executed, and contains 10 cigarettes made of best Virginia, well filled, together with mouthpieces. The price they retail at, viz., 5d. per packet, is indicative of the intrinsic value of this cigarette. Price to the trade, 32s. 6d. per thousand.

From Mr. WM. NEWBERY, of 155, Friar Street, Reading, samples reach us of maize-covered cigarettes, which are manufactured by MESSRS. SILVA & PINNA, of Rio de Janeiro. It is somewhat of a novelty in this country, and we should not be surprised if it obtained considerable popularity among cigarette smokers generally. The maize cover possesses many good points, and might, we think, with advantage be used as an excellent covering for other cigarette tobaccos. These little whiffs measure only 2½ inches, and a friend of ours, recently returned from Rio, assures us that they are there practically the most popular smoke. The "POMBA" brand sent us have turned-up closed ends; the "COYANO," on the contrary, are open. The tobacco is delightfully fragrant, and calculated to please the palate of connoisseurs.

MESSRS. GEORGE MASON & SON, of Chesterfield, forward us a tin of their latest introduction, "SUNLIGHT FLAKE HONEYDEW." It is put up in the oblong-shaped tins so handy for the pocket, similar to their well-known tins of "MIXED FLAKE." The quality of the tobacco leaves nothing to be desired, and it should prove a very popular line.



From THE WHOLESALE TOBACCO SUPPLY CO., of 63, Aldersgate Street, E.C., and London Road, Southwark, we have received a sample of "ELLITO"—"The cheapest line in cigarettes ever brought out." They are packed in handsomely labelled tins of 50's, and the price to the trade is 14s. per 1,000. The tobacco used is high-class Virginia, and the line is undoubtedly an up-to-date one. In our advertising columns will be found a block drawing of the very attractive tin these cigarettes are put up in.

Another new line we have this month to notice is one of perfumed cigarettes emanating from MESSRS. STEPHEN MITCHELL & SON, of Glasgow, with the apropos title of "CARNATION BLOSSOM." Each packet contains 10 cigarettes (full size), and are retailed at 3d. For those whose taste inclines to scented cigarettes this line for quality is perhaps one of the finest on the market.

Among the many smart titles hit on lately may certainly be included the one of "TRUMP CARD," registered and just introduced to the trade by the well-known Nottingham firm of MESSRS. ROBINSON & BARNSDALE, LTD. It is a five-penny one, and the packet contains that number of large size, "all Virginia" cigarettes. Decidedly a smart line, and one which should hold its own among its many competitors.

MESSRS. FRAENKEL BROS.' (Houndsditch, E.C.) "latest" is a cigarette line, entitled "EGYPTINA." It consists of 10 oval-shaped cigarettes, and they are packed in large sliding boxes, measuring 4½ by 2½ inches. The design on the box is, of course, "Egyptian," being executed in shaded browns on a gold ground. Price to the trade, 1s. 11d. per 100. The following is a literal translation of what appears on the back of the box, printed in the French language:—"These Cigarettes are composed of Turkish tobacco of the first quality and of the best inodorous paper; and, as they are very mild, you can inhale the fumes with ease. If a smoker has any trouble in obtaining this article he is respectfully asked to apply to the manufacturer direct, who will furnish him at once with the name and address of the nearest tobacconist to his residence."

Last month we noticed a smart line of MESSRS. B. MURATTI & Co, LTD., called "ZINNIA" cigarettes. During the brief period it has been on the market it has, we hear, met with quite phenomenal success. Simultaneously, they have also introduced "QUEEN MAB" cigarettes, packed in handsome tins of 50's for 1s.

Our notices this month would scarcely be complete without mention of a Jubilee line, produced by the firm of MESSRS. C. FRYER & SONS, of 38, St. John's Street, West Smithfield, with the significant title of "GLORIOUS REIGN," whose early enterprise has been quickly rewarded by the receipt of large orders. It is also a glorious penny line of five full-sized cigarettes, and each packet contains 1837 and 1897 portraits of Her Majesty.

From MESSRS. KENT & Co, 18, Eldon Street, we have received a useful novelty, which might be called the "Mulum in Parvo" POUCH. As will be seen by our illustration it is purse-shaped, and on one side of it there is a nickel-plated hinged match-box with striker and also beneath it a pocket for cigarette papers. Altogether it is a very smart combination for the convenience of carrying these smoking requisites. They are made in two sizes, and can be had in ordinary leather, calf, Morocco, roan and Russia. The prices for the 2-oz. size range from 12s. 6d. to 19s. 6d. per dozen; those under 2 ozs. proportionately cheaper.



THE TOBACCONIST'S TEXT BOOK.

COMPILED BY "COSMO."

A TRADE ENCYCLOPÆDIA.

Being a Concise Compendium of all Subjects, those engaged in any Branch of the Tobacco Trade may find to their advantage to be acquainted with.

CIGAR BOX.—Like tea chests, the cigar box has invariably been made from the same material (cedar wood), and in the same designs (oblong and square), papered at the edges in various colours, a certain number of labels on each box, &c., &c. The usual boxes are made to hold 25, 50, 100 respectively. The boxes coming from the Philippine Islands, containing manilla cigars and cheroots, hold different quantities, viz., 100, 250 and 500. A recent innovation in some particular classes of cigars is the cigar box with a key; otherwise the usual style is a drop lid with a characteristic tin-tack.

CIGAR CASES.—Cigar cases are made from a variety of materials, such as leather, alligator skin, pigskin, straw, manilla paper, metal, silver, &c., &c., &c. The most popular of these, owing to its durability, its neat appearance, and its reasonable price, is undoubtedly that of leather. The prices of these vary in proportion to quality; the best and the worst both come from the Continent. The pigskin (an excellent case, by-the-by) is now considered old-fashioned. Alligator and crocodile, mounted in silver, command a steady sale at fairly good prices. Metal, with the exception of aluminium, are cheap and nasty. Owing to a somewhat prohibitive silver licence, all-silver cases are very rarely stocked by tobacconists. Straw and manilla paper cases are quite out of date, and are practically superseded by the cases usually given away by tobacconists to their customers.

CIGAR CUTTERS.—There are two varieties of these goods, the counter cutter and the ones for sale. The varieties are necessarily limited, but those for sale are practically unlimited, and made in every conceivable device. An assortment of these small cigar cutters presents a very attractive appearance. It is a branch of the fancy goods trade sadly neglected by both wholesaler and retailer. The best varieties of these goods are to be found in stationers' shops and fancy goods emporiums.

CIGAR ENDS.—This much-neglected part of the cigar possesses certain possibilities from which a revenue should be derived. It is well known that in France the gathering and distribution of these is an acknowledged industry. Considering the heavy duties we pay upon tobacco, and the millions of the population that must be for ever living from hand to mouth, and who cannot consequently afford to be fastidious in their taste, cigar ends ought to be profitably utilised for the especial benefit of these particular classes.

CHEROOT.—A cheroot is practically a cigar without a top, both of the ends being cut off alike. Formerly, cheroots were almost exclusively made from Manilla tobacco. There was scarcely an English cigar factory that did not have its staff of cheroot makers. The cheroots so made were technically termed "Government Manillas." Owing, however, to the absurdly low price of labour in the Philippine Islands, the Manilla cheroots now in vogue are all imported. As an illustration of the low prices prevailing for the inferior class of Manilla cheroots and cigars, it may be mentioned that, after duty is paid, the actual price for the Manilla cheroot or cigar itself, inclusive of raw material, labour, freight, dock charges, manufacturer's and importer's profits, interest on capital, travellers' expenses, warehouse expenses and delivery, varies from 2s. to 3s. per 100.

The Indian cheroot has the peculiarity of a straw running from one end to the other, largely facilitating a free draught, and are known as Trichinopolis, or by the abbreviated term of "triches." Except that unskilled labour is called into requisition in production, the price being proportionately lower, cheroots possess no advantages over cigars.

CHERRYWOOD PIPES.—Cherry wood has always been very popular, and will always remain so, as pipes. Good cherrywood retains the heat equally well with briarwood, and possesses a sweetly refreshing odour, which remains with it throughout its career. It is light in colour, favouring buff. Among the peculiarities of cherrywood pipes are the variety of

sizes and shapes. Some of the smallest and most delicate patterns are of cherrywood, while, again, cherrywood pipes are as long as 24 inches. These latter quite supersede the old churchwardens, and for a garden pipe are unequalled. Some of the ugliest, clumsiest and heaviest of pipes are also cherrywood. Some of the biggest of these must be bought as curiosities, and command fancy prices; they appear too unwieldy for the ordinary smoker. In fashionable quarters they are, nevertheless, all the vogue, and some few years ago were very largely in demand. Germany and Austria are both responsible for this industry, the town of Rhula being largely identified with it.

CIGARETTES.—It would be difficult to say when the cigarette first made its appearance in this country. The Englishman, being a proverbial globe-trotter, would have doubtlessly brought it with him from time to time from various parts of the continent. I think, however, we might venture to say that no successful attempt was made to popularise the cigarette in England till the close of the Crimean war. Our officers and soldiers acquired the taste during the campaign, and were the direct means of its successful introduction here. The first cigarettes to find favour in this country appear to have been those of the St. Petersburg and Dresden houses of "La Ferme." These cigarettes were made with and without mouth-pieces, both apparently in equal demand, and commanded, some quarter-of-a-century ago, a very heavy sale. The closest Russian competitor to "La Ferme" was "Bostan-Joglio," also popular, but away behind "La Ferme." These were followed by a patent mouth-piece, the spiral mouth-piece of Henry Rheinbold, of Baden Baden, who also made high-class cigarettes under a variety of titles, notably of the "Jockey Club" and "Operatic" series. Other foreigners then in the field, still in existence, but having only a limited sale, were the "Honradez" and "Algerians" (Spanish), and "Caporals pink" (French). A well-known English manufacturer, still in existence, produced a very popular series under the names of "Oxford" and "Cambridge," &c., &c., of various qualities in various tints. The most notable of foreign makers located in England (still in existence) were Marcovitch, Grunbaum and Gloag.

The white cigarettes, or paper cigarettes, were shortly followed by all tobacco cigarettes. "Between the Acts" (American) and "Brilliantes" (British), and "Lola Montez," "Los Brillantes," and "Don Alfonsos." The brilliantes were distinguished by an outer covering of leaf tobacco with an inner covering of paper.

The next variation was the introduction of the American cigarettes. The first firm to introduce these in prettily-designed packages, under the titles of "Caporal," "Caporal half," "Napoleon," &c., &c., was Kinney Bros., of New York. They "caught on," and were shortly followed by "Allen and Ginter," the "Old Judge," and the "Durham Bull"; "Duke's Cameos" came very much after. With the exception of the "Caporal" and "Napoleon" series, the Americans retain their hold with increasing popularity.

Another variation was the Egyptian cigarette, doubtlessly a result of the Soudan campaign. These cigarettes are made from Turkish tobacco, and are popular among Club men and those dubbed of "smart society." The chief characteristics of these cigarettes are the extreme delicacy and fragrance of flavour, owing to perfect blending. In order to preserve the aroma, &c., these were packed in tin boxes, which gave rise to the introduction of tin boxes in connection with the packing of cigarettes in this country.

Another variation was the introduction of weight cigarettes, which paved the way to a great revolution in the cigarette trade. Prior to the introduction of weight cigarettes, good prices were freely obtained, but this innovation levelled prices considerably, bringing down the profits in proportion. The first change in the ordinary form of cigarettes was the pressed cigarette, or flattened cigarette—the oval is the modern

modification. The pressed cigarette was originally introduced, I believe, by B. Morris & Sons, and was largely due to the accident of a heavy parcel of cigarettes being unduly pressed, and were placed upon the market as a novelty. They were very popular, and led to the introduction of the "Little Beauties," and various imitations of both manufactures. Then came the *tip* era. The first tips, I fancy, were the *amber* tipped, designed to do away with the harshness of the paper coming in direct contact with the lips, and often unpleasantly adhering to the lips as a consequence. This was followed by the cork, cane, tobacco, gold, silver, gilt and cherry tips. While many of these are mere fads, they were all designed with the same object—making the cigarette more agreeable to the smoker. Another innovation was that of the *scented* cigarette. Otto of roses, carnation, lavender were the chief perfumes employed. This fashion would obviously have a short life. It was only the ubiquitous and irrepressible masher on the one hand, and the fastidious amateur woman smoker on the other hand, that would support such an effete custom. The ordinary smoker, after the first gratification of his curiosity, clung to his pure tobacco. Leaving alone the undoubted fact that the commonest of scents were used for the poorer grades, which must have ruined digestions by the thousand, and largely helped to bring the fashion into disrepute.

The last innovation in the cigarette trade appears to be, for the time being, the almost universal adoption of the *3d.* and *1d.* packets of cigarettes, with the introduction of photos of the theatrical and sporting celebrities and mouth-pieces. Whether this is wise or not is an open question; the largest of firms are, however, rushing pell-mell, helter-skelter, into the arena. The result is that the "Star" and "Echer" boy offers his unwashed lady love a gilt-tipped cigarette, and quite ignores his old favourite, the humble and useful halfpenny packet of fag papers.

The cheapening of cigarettes, coupled with the introduction of expensive cigarette machinery, has led to an important change in the manufacturing of cigarettes. The bulk of this industry has gone into the hands of the large tobacco houses. Small cigarette houses have gone to the wall, with some notable exceptions. Notwithstanding the phenomenal increase in the demand, the ordinary cigarette manufacturer is defunct. I cannot say I like the change, it verges on monopoly, and I dislike anything that has such a tendency.

This sketch would be incomplete were I not to notice the rising popularity of Virginia tobacco in connection with cigarettes. Prior to the introduction of the American cigarette, with the exception of the importations of Spain and France, the popular taste was largely in favour of Turkish and Russian tobaccos. The American cigarettes were made of very good Virginia tobacco. The cheaper kinds of Turkish and Russian cigarettes—those, for instance, that would then compare with the Americans in price—were made of very poor tobacco, all but tasteless. The immense sums of money spent in heavy advertising to introduce the Yankees, not only met with ready response on the part of the retailer and consumer, but tended materially to partly wean the taste of the public in favour of Virginia in cigarettes. This was not a difficult matter, as the English smoking public were already familiar with Virginia in various forms, and took very kindly to the then innovation. Since that period numerous manufacturers have been drawing attention to their "Straight-cut Virginia," and I should say that the taste for Virginia cigarettes is steadily gaining ground.

At the present moment the Turkish Regie Company is endeavouring to bring back the public to its former love. It has certain advantages on its side. Owing to its unique position it is able to secure the choicest crops from the tobacco-growing districts of Turkey, and therefore can manufacture from good quality tobacco. It has already gained some headway. It has undoubtedly a tall task before it. In this age there are only two additional factors that can help it. Intelligent and enterprising management, with an unlimited purse for heavy advertising. The trade, apart from myself, will be interested in noting the progress of the duel, Turkish *v.* Virginia. "Egyptians" has a field all to itself, and doesn't come into the fight.

Another point in connection with cigarettes, is the introduction of the Havana cigarettes. Although emanating from

the most eminent houses in connection with the Havana cigar trade, the sale of these cigarettes is very limited. It must either be that Havana tobacco does not lend itself to easy manipulation into cigarettes, or that the English smoker draws a distinct line of demarcation betwixt the tobacco he will have in a cigar and the tobacco he will consume in a cigarette. He evidently doesn't wish to compare the two, preferring to consider one as apart from the other. Whatever the reason may be, it is none the less a fact that the anticipations respecting the Havana cigarette have been far from realised.

(To be Continued.)

PECULIAR PIPES, Made and Used in the Earth.

THE Kaffirs of South Africa are in many ways a remarkable people, but perhaps the most singular thing about them is their mode of smoking, and especially their pipes. The ordinary Kaffir pipe is a sufficiently formidable affair. It is almost as big and heavy as the "knob kerry," or war club, which it often considerably resembles in form; at a pinch it would make a formidable weapon in the hands of its muscular owner.

But it isn't every Kaffir who can afford an ornate pipe of this description, and every Kaffir must smoke—so he thinks. Curiously enough,

THE POOREST MAN SMOKES THE BIGGEST PIPE

—the biggest, indeed, on the face of the earth, for it is nothing less than the earth itself. I don't suppose that he is conceited—though the Kaffirs have plenty of conceit—as to imagine that he "owns the earth," but he does use it for a tobacco pipe—and this is how he does it.

He has managed to procure a handful of tobacco, but has no regulation pipe. Shall he forego his smoke? Not he; necessity is certainly the mother of invention in this case. He first pours a little water on the ground, and makes a sort of mud pie.

He then takes a limber twig and bends it into the shape of a bow; this he buries in the mud in such a way that both ends protrude a little at the surface. He then waits a while for the mud to harden. He doesn't mind waiting, for a Kaffir has lots of time; and it isn't necessary to wait long, for the hot tropical sun

BAKES THE CLAY

very quickly. When he considers that the pie is "done to a turn," he pulls out the twig, which, of course, leaves a curved hole through the clay. At one end he scoops out a sort of bowl, in which he places his tobacco. At the other end he fashions a little mound to serve as a mouth-piece. It looks more like the opening of a small ant-hill than anything else.



KAFFIRS SMOKING.

A European probably wouldn't relish a mouth-piece of mud—he couldn't use it, anyhow, for his nose would be too much in the way; but a Kaffir doesn't stick at trifles, and he has no nose to speak of. So he drops a live coal on the tobacco in the bowl, lies flat on the ground, applies his thick lips to the orifice, and sucks away—drawing in vast quantities of the rankest, vilest smoke that ever made a human being gasp and choke.

For it is not enough that his tobacco is the coarsest and strongest, and

IN EVERY WAY THE WORST,

that the soil of this planet produces. Mere tobacco isn't potent enough to satisfy a Kaffir, though a single whiff of it would prostrate the most accomplished European smoker. So he mixes with it a liberal quantity of "dacha," a kind of hemp with intoxicating qualities similar to those of hashish. This is a drug powerful enough to paralyse even a South African, and by the time his pipe is finished the smoker frequently falls in a fit. In many cases he becomes quite insensible, and for a long time lies like a log; indeed, so pernicious is the stuff, he sometimes never arouses.—*Daily Mail.*

REVISED EDITION.]

The Tobacconist's Handbook.

BY E. B. ALEXANDER,

Of whom complete copies can be obtained at 21, Euston Square, N.W. Cloth 8vo. Post free, 1s. 6d.

CHAPTER II.—continued.

SNUFF.

There are some shops where one would not sell more than 2s. or 3s. worth of snuffs per week; in these cases it is not worth while keeping them: but there are many others, particularly in poor neighbourhoods, and in the locality of printing works (for printers are nearly all snuff-takers, even as youths), where this branch of the trade nearly equals that of tobacco, and *pays much better*. Female "snuffers" principally affect Plain and Scented Scotch, particularly the latter, while men "go" for the moister kinds, such as Brown and Black Rappee (plain), and Prince's Mixture and Morton's Mixture (scented). The six kinds enumerated, will, as a rule, meet all demands; but the majority of "snuffers" affect mixtures of the same in various proportions. In this connection, we advise every shopkeeper whose snuff trade is worth studying, to make a Mixture of his own and give it a distinctive name, and thus create a speciality.* Make a trade for this, and you will reap several advantages, not the least of which is to reduce the number of applicants for two or three sorts to the $\frac{1}{2}$ or $\frac{1}{3}$ -oz., many of whom will be satisfied, nay pleased, with your special mixture already prepared. One of the little worries of the tobacconist, when he is busy trying to sell a pipe or a box of cigars, and, perhaps, has nearly succeeded, is when a "faddy" but impecunious snuffer comes in with "Give me a quarter-ounce of S.P. with a little Morton's!" This causes an interruption of not less than two minutes, occupied in doling out these miserable little portions, mixing and wrapping them, and then perhaps a little argument ensues because you want $1\frac{1}{2}d.$ for the snuff, and your customer objects to pay more than $1\frac{1}{4}d.$ By this time your pipe or cigar customer expectant has had time to think over matters, and, with a promise to call again (seldom fulfilled), disappears.

"S.P.," above mentioned, may be kept in place of Scented, otherwise known as Queen's Scotch, except where there is a demand for a 4d. line, at which price you cannot afford to retail genuine S.P. In some localities there is a demand for "High-Dried Welsh," or "Lundy-Foot," both of which are expensive snuffs, and are packed in 2-oz. and 4-oz. tins. But, after all, the snuff trade varies so much in different localities, that we can only give a general idea, and leave the selection of kinds to the judgment of the shopkeeper.

Stock.—Snuffs will keep for an indefinite period with but little care, beyond that of being very particular that jars and tins are kept closely covered, or the contents will dry and lose all flavour. Very moist snuff, if long in stock and undisturbed, may ferment, and is then valueless.

Weighing.—If possible, keep a separate pair of scales for snuff, and wipe out scale-pan after each weighing. If this be not feasible, and you are obliged to weigh in the tobacco scales, always put a piece of paper on the scale-pan before putting in the snuff; in a quick trade, it is a good plan to keep two or three little sugar-loaf-shaped papers ready twisted up, in which to weigh and serve snuff. If you are not careful in this, the tobacco smoker will "howl" if he tastes snuff in his pipe, and the "snuffer" will execrate the party who is the means of introducing a small modicum of smoking tobacco into his nose, and thus spoiling not only the snuff, but the "snuffer's" keen enjoyment of his otherwise favourite "snish!" Beware of the "snuffer's" vengeance in particular!

CHAPTER III.

CIGARS, IN GENERAL.

It may seem paradoxical, but there is no doubt that the experienced tobacconist feels a greater amount of satisfaction in selling cigars than in any other branch of his business;

* The Author has several good recipes for Mixtures, copies of which can be had on application to him at 21, Euston Square, London, N.W.

although some of those branches may be more profitable in the individual transaction, it is the cigar trade that, well conducted from the buying to the selling, and becoming firmly established, gives the connection and reputation to the shop, and ultimately pays best. But it is also the cigar trade that requires more experience, judgment and care, than all the other branches put together. Of these three qualifications, we certainly cannot claim to induct the two first, but the third can be exercised by any person who will take the trouble to read this book and follow the instructions therein contained.

Buying.—This being, obviously, the first step, we have to repeat the remark which occurs several times in this book, viz.:—Study the requirements of your neighbourhood. In the event of opening a *new* shop, in what may be, to you, a new locality, it is necessary to "feel the way," so to speak, and, therefore, to buy small quantities. You may possibly be persuaded, by advertisement or otherwise, to purchase all your requirements at one establishment, where they profess to supply Cigars, Tobacco, Fancy Goods and Sundries, in fact everything, including Fittings and Trade Utensils. You may be able to do fairly well with some of these houses, but do not get Cigars or Loose Tobacco there; in well-known packet-stuff you can hardly go wrong. Cigars should be purchased direct of the manufacturers and importers; most of the first-class tobacco houses also make and import cigars. We do not use the word "import" in the strict sense of the word, because the actual "importers" form a distinct branch of the wholesale trade, and the large houses buy of them, mostly "in bond." But this is a matter of no moment to the ordinary retailer, who must therefore depend, as a rule, on the middleman or dealer; the system yields many advantages to the retailer, among which not the least are, that he can buy small quantities of cigars which have been selected by reputable and experienced firms, among whom may be safely reckoned all those who advertise in this book.

Brands.—This term probably arose from the fact that in former times the name of the cigar, or that of the manufacturer, was "burnt" on the lid of the box by a hot iron brand; all Havana cigars were thus "branded," and this example was followed by some English and other manufacturers, while others contented themselves by marking the name of the cigars on the lid, by means of stencil-plates and Indian Ink. And in those days, it was considered a venial sin to *copy* the best-known Havana brands: but "The Merchandise Trades Mark Act" put an effectual stop to that sort of thing in the United Kingdom, and the veriest novice may now rest assured that if the word "Habana" be on the box, the same owes its origin to the Island of Cuba, to say the least. But, years before the passing of that Act, branding became superseded by "die stamping," which is much more effective; still, the word "brand" holds its own as indicating the particular manufacturer, factory, or fancy name assumed to distinguish the cigar in question from others. Many English cigar manufacturers have established good reputations for their own "brands;" and are not to be beaten, in point of price, make and "get up" by any Foreign manufacturers; but the latter have immense advantage in choice of material and in working the tobacco in, what may be termed, its natural moisture (of which more anon!); these remarks apply, more particularly, to Havana, Mexican and Manilla cigars.

Labels also, in the present day, are indispensable (and expensive) adjuncts to the brand, of which they are but repetitions and variations: they are generally four in number, viz.:—one inside the lid; one forming a sort of fly-leaf covering the cigars; one affixed at end of the box, overlapping the lid; and one, small size, at front of the box, also overlapping the lid; all these, being but ornamentation, carry no interest to the retailer; but there is an important label used by certain manufacturers in Havana of which the following is a free (not

a literal translation:—"The Union of Cigar Manufacturers of Havana guarantee the contents of this box to be manufactured in Havana, of tobacco grown solely in the Island of Cuba, and warn all imitators, &c." This is signed by the President, Vice-President and Secretary of the Union, and bears a facsimile Official Seal of the Governor-General of the Island of Cuba. The label also bears the date of 27th March, 1889, when it was decided upon and issued. Many people erroneously think that this is the date of the packing, and we once heard a shopkeeper seriously tell a customer that the label was an official proof that the cigars were of the 1889 crop (which happened to be a good one!). It must not be assumed that Havana cigars not bearing this label are not genuine, because there are several very good firms that do not belong to the Union of Manufacturers.

Labels of guarantee are also used, at times, by Mexican and Manila Manufacturers, but they are generally inside the boxes.

If there be nothing in the brands or labels of imported cigars to show where they come from, you will find a little mark or stamp, perhaps on the bottom of the box, indicating the place of origin, such as "Made in Holland," "Made in Belgium," &c.

Colour Marks.—Just as French is the language of diplomacy, so Spanish is universally used in connection with cigars, arising doubtless, not only from the fact that the first and best cigars came, and continue to come, from a Spanish Colony, Havana, but that all the principal cigar-producing countries either belong to Spain or use that language. Therefore, we give the original Spanish marks as they appear on the boxes, with their equivalent in English, and what these colour marks indicate; those generally used are:—

"Claro"	very light	very mild flavour.
"Colorado Claro"	light	mild "
"Colorado"	brown	medium "
"Colorado Maduro"	dark brown	full "
"Maduro"	dark	very full "

There are two other marks which have almost dropped out of use, they are:—

"Amarillo"	golden	very mild indeed.
"Oscuro"	black	very strong.

Some of the old school of Havana manufacturers do not mark the colour with stamp or stencil, but merely with black-lead on the top or bottom of the box; these marks are frequently difficult to decipher, and are always abbreviated thus:—

Clo, C C, C, C M, M.

As each manufacturer forms his own standard of colour, the preceding colour marks must only be considered "relatively," and experts frequently differ to a shade as to what the colour of a particular box of cigars should be correctly marked: A. may consider them "Colorado," while B. is certain they are "Colorado Maduro." And there is more in that than meets the eye, for a case of cigars that contains a large proportion of light colours will always command a higher price than one that has but few "Claro and Colorado Claro." The reason of this will be more apparent in the subsequent article on Havana cigars.

(To be Continued.)

Messrs. W. D. & H. O. WILLS, Ltd.

ANNUAL STAFF DINNER.

Messrs. W. D. & H. O. WILLS'S Annual Staff Dinner took place at the Clifton Down Hotel last night. Sir WILLIAM HENRY WILLS, Bart, M.P., was in the Chair, and there were also present Mr. E. P. WILLS (in the Vice-Chair), Sir Frederick Wills, Bart., Mr. G. A. Wills, Mr. H. H. Wills, Mr. W. Melville Wills, Mr. A. J. H. Wills, Mr. E. Channing Wills, and

Mr. Ernest S. Wills; Dr. Rayner, Messrs. E. F. Evans, E. G. Clarke, J. Inskip, A. J. Alexander, Goodenough Taylor, Harold Lewis, C. Kislisbury, S. Chambers, F. Jenkins, Frank Wills, Grahame H. Wills, S. D. Wills, H. O. Wills, jun., C. R. G. Grylls, and C. A. Roberts.

MENU.

Native Oysters.
Soups.
Th'ck Oxtall. Purée à la Victoria.
Fish.
Turbot and Lobster Sauce. Fillets of Sole.
Entrées.
Fillets of Harz. Kidney Sauté.
Removes.
Saddle of Mutton. Sirloin of Beef.
Boiled Turkey and Tongue.
Spinach. Cauliflower.
Potatoes Chateaubriand.
Game.
Guinea Fowl. Ptarmigan.
Entremets.
Clifton Pudding. Fruit Tarts and Devonshire Cream. Charlotte Rose.
Jelly. Coffee Cream. Compôte de Fruits. Ice Pudding.
Savouries.
Anchovies on Toast. Shrimp Paste on Toast.
Dessert. Coffee.

TOAST LIST AND PROGRAMME.

<i>The Queen and Royal Family.</i>	The CHAIRMAN.
"God Save the Queen"	Mr. DERRICK AND CHORUS.
<i>The Staff</i>	Mr. E. P. WILLS.
Song	Mr. J. CAMM.
Responses to Toast	Bristol, Mr. J. MARSHALL.
Song	London Mr. J. CAMM.
<i>W. D. & H. O. Wills, Ltd.</i>	Mr. E. E. JONES.
Response to Toast	Mr. H. GUMMER.
Humorous Song	"Society Smith" ... Mr. G. C. PARKER.
<i>Our Visitors</i> Sir FREDERICK WILLS, Bart.
Song	"Jack's the Boy" ... Mr. E. E. JONES.
Responses to Toast	The COLLECTOR OF H.M.'S CUSTOMS.
		Mr. JAS. INSKIP.
		Mr. E. G. CLARKE.
Coster Song	"Who Gives this Woman away?" ... Mr. WORTH.
<i>The Boys of the Old Brigade</i>		Mr. E. E. JONES AND THE COMPANY PRESENT.
		"Auld Lang Syne."

The CHAIRMAN gave "The Queen and Royal Family," and referring to the record reign of the Queen, said we lived too near the actual facts to judge of the great influence of the Queen upon the welfare of Great Britain and Ireland, and the world generally. But when the history of our time came to be written in the next century, it would be seen how very largely the progress and happiness of these realms were due to the quiet and unseen influence of the Queen. (Applause.) The VICE-CHAIRMAN proposed "The Staff," and congratulated them on their great success in the past year. Of course, in this Diamond Jubilee year, an effort must be made to exceed everything in the past. (Hear, hear.) He referred with regret to the death of Mr. Jollyman, whose kindly face they would never see again. Mr. H. MARSHALL was the first to respond, and spoke of the kindness of the Directors to the staff. When the honours were bestowed by the Queen on two of the Directors, the recipients had not more pleasure than had the staff in those gracious recognitions. (Applause.) Mr. J. CAMM (London) also responded, and said he hoped the pleasant relations between Directors and staff would continue as long as people continued to smoke and trained their children to say, "Father says it must be Wills's. (Laughter and applause.) Mr. H. GUMMER gave "W. D. and H. O. Wills, Limited," and said the staff and the workpeople felt that in the Directors they had their best friends. (Applause.) He congratulated the Board of Directors upon the presence of another baronet among their number, making the board a unique board of a unique Company. (Applause.) The CHAIRMAN having read a kindly letter from Mr. H. O. Wills, whom illness kept away, returned thanks, but left the duty chiefly to the Directors, who were more familiar with the details. Mr. GEORGE WILLS, in responding, said they were proud of their staff and workpeople, and as long as the present pleasant relations continued the business

must go ahead. Mr. HARRY WILLS, speaking for the export department, stated that they were going to build a new factory, and if it were not as big as the Westminster factory, he hoped it soon would be. (Hear, hear, and laughter.) Mr. MELVILLE WILLS and Mr. ARTHUR WILLS (London) also replied, the latter saying that in London they had had a record increase on a record year. Referring to the lamented death of Mr. Jollyman, whom they had been accustomed to see at these gatherings, he said the Company had lost the services of one whom the Directors individually, and all who knew him, regarded as a true friend. He was a man of consummate ability, and his gentleness and uniform courtesy endeared him to all. (Applause.) Sir FREDERICK WILLS proposed "The Visitors," to which Mr. E. F. EVANS (Collector of Customs), Mr. JAMES INSKIP, and Mr. E. G. CLARKE responded. Mr. GEORGE WILLS submitted the health of Messrs. Robertson and Lambert, who had arranged the programme of the gathering so admirably.

"Cutting." FIFTH ARTICLE.

SUBSTITUTION.

I CANNOT reasonably justify substitution. It is not, however, a matter that can be idly dismissed in a sentence. There are a great many sides to this question of substitution.

The manufacturer of a proprietary article has every right to the fullest monopoly that his brand may ensure for him. It is quite within his right to take all possible steps to protect it, and to see that when his goods are in demand, nothing shall take their place. He is, nevertheless, largely in the hands of the distributor. An article may be boomed for all it is worth to the four corners of the earth. Such an article may, and very often does, possess decided qualities of its own. Whatever may be claimed for it, it would yet be preposterous to assert that the article in question would be the very best of its kind.

The progressive tendencies of the age afford facilities for favourable production to all classes of manufacturers, and, with some few exceptions, secret processes are becoming rarer. Therefore one would have to go very far to search for an article that would be "the very best of its kind." Tobacco, after all said and done, is tobacco. The market is an open market. The best crops can be purchased by all who choose to pay for them. The arts of selection, blending, and flavouring are not unknown arts. It is consequently quite within the scope of one manufacturer to turn out as good stuff as is produced by a more eminent rival. With the exception of the name there may be no actual difference betwixt the two classes of goods. It may not therefore be readily assumed, because a man is selling one article in lieu of another, that he is necessarily selling an inferior article and imposing upon the credulity of his customer. Notwithstanding, all of this substitution is undoubtedly wrong. The owner of proprietary articles is largely to blame for a great deal of it, particularly in the tobacco trade. In very few trades indeed has he been so materially assisted by the distributors as in this. Singularly enough, the most favoured positions of the distributors' premises have been liberally given up without fee for the open display of the advertisements of the proprietary article. Furthermore, owing to small distributors, and numerous establishments selling tobacco as an addition, the proprietors of which have no practical experience in the tobacco trade, the goods of well-known manufacturers have been pushed for all they are worth, invariably to the detriment of less fortunate rivals. The sales of these goods have reached to gigantic proportions, the owners of them have become manufacturing princes. It ill becomes them now to kick and cuff the poor distributor who has done so much for them. Yet they have done so. The very first opportunity, when a company, for its own stockjobbing purposes, cut the goods of these manufacturing princes to shreds, notwithstanding all remonstrances and appeals of the owners of the proprietary articles ignore the best interests of their thousands of staunch supporters, and afford this company all the support within their power.

What wonder at retaliation. Substitution is another name for retaliation. Two wrongs may not make one right; but poor human nature has a way of its own. It may be wrong to deliver a blow, yet blow for blow is a very human conception of equity.

The distributor may reason thus; I have sold your goods for years. My account with you has ever been increasing. It did not matter to me in what proportion I contributed to the growth of your business, your goods were reliable, showed a fair profit, and I did a nice trade in them. But now it is a different matter;

your goods begin to spell to me what the legitimate drama has spelt to the actor—bankruptcy. Owing to your persistent and open support of the cutter, my profits on your goods are vanishing to nothing; the more I sell of them the poorer I become. You will not help me, you help my enemy, while there is an opportunity I will help myself. I will make it my business to sell everybody's goods in lieu of yours; my account with your firm shall decrease. I want no more of your show cards, take your letters off my windows, I will keep your stock out of sight, and whenever I can I will sell something else instead. Who would blame him? What reply can the manufacturer make?

THE POSITION OF THE SMALLER RETAILER, HIS RIGHT TO LIVE.

The above reflections naturally lead us to the consideration of the position of the smaller retailer, and his right to live. One of the most dangerous sophisms of the present moment is that of the "survival of the fittest." It would be very difficult to decide who are the fittest. While human nature may be ever progressive, it is in the main composed of varied elements, and there should be room for the weak as well as the strong. The old Spartan idea of killing off the weak and preserving the strong might have been admirable from a physiological point of view, it was certainly not humane. I do not know the man who would seriously advocate its revival to-day. The small distributor is, comparatively speaking, a weak man, but who says he has no right to live? He does his little best, he contributes his small share to the world's work, he is a factor if never so small, and has an inalienable right to maintain by honest work that life and some smaller lives still that a benign Providence has given him to look after.

But then he is a very useful man. He is not in the high-street, he is in the bye-street, and he caters, and caters successfully, for the numerous poor in his vicinity that purchase small quantities at small cost, and who want their supplies frequently, and to whom it is not always convenient to get to the high-street. As a human being he is a subject of Her Gracious Majesty as well as the best of us; if he sells tobacco he helps to make life tolerable to his neighbours, he contributes his small proportion to the rates and taxes of the country. He has a vote with the best of us, and breathes and thinks as a man, and an honest hard-working man at that. Who is going to snuff him out? Not the octopus-like cutter, who is no more than a man, why then the large manufacturer, whom this little man so heavily supports? I have seen this poor little devil contentedly working night and day—ginger-beer, pop, fly-blown periodicals, farthings'-worths of sweets and pennyworths of tobacco, with a few musty boxes of 2d's; so many daily tramps from room to shop and shop to room, so many servings to make up his few pounds a week, Sundays and holidays the same. I have penetrated his private apartments so poor, so humble; yet withal he is full of vitality and so enviably contented. He is the poorest and humblest of distributors; there are other small distributors higher up in the scale who are, comparatively speaking, weak men. They are nevertheless earnest men, hard-working men and honest men, and all of them have a right to live. These men, scattered throughout the United Kingdom, may be numbered by tens of thousands, and in the aggregate carry on their small backs very large houses of business, and make possible large purchases on the part of middlemen in certain goods. These weak men should not be ignored. The mighty manufacturer is largely indebted to them, and should not for a moment lend his great power towards crushing them.

AUDEBERT FIOLET.

THOS. M. DE LOECKER,
AGENT,

42, Tabernacle Street, Finsbury.

SPECIALITY—COLOURING CLAYS.

CRÈME FLAMANDE.

**CARVED CLAY HEADS & BOWLS OF
ENGLISH CELEBRITIES.**

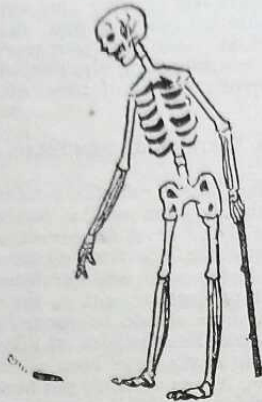
CIGARETTE TUBES, &c.

Humorous.

From our humorous friend *Success*, we cull the following:—
THE SPECTRE AND THE CIG.



1. The spectre takes the air in St. Paul's Churchyard.



2. "A cigar, as I'm a living skeleton."



3. "Aha! likewise What ho!"



4. But his stomach was weak, and when he sat down to wipe the perspiration off his brow he was heard to murmur something about it being not all "Cigarnet."

SERVANT: Shall I put the master's pipes away in the cupboard, mum, now that he's swore off smokin'?

MISTRESS: No, Jane; just put them in the corner of his desk, where he'll be able to find them the day after to-morrow.

MR. GOODMAN: My little man, when I was your age I didn't smoke the way you do.

SLOBSY: I'll bet yer didn't. Why, dere ain't a kid in de ward dat kin inhale like me.

Lord Tennyson was devoted to his pipe, and usually smoked a plain Dublin clay about five inches in length, and not the churchwarden affected by Carlyle. The following letter will be interesting to tobacconists:—

"MY DEAR MRS. GLADSTONE,
"On Monday, then, if all be well. As you are good enough to say that you will manage anything rather than lose my visit, will you manage that I may have my pipe in my own room whenever I like.

"Yours ever,
"A. TENNYSON."

His lordship, it seems, had a nervous dislike to the small projection under the bowl of the ordinary clay pipe. This he invariably broke off, remarking it spoilt the Grecian simplicity of the pipe.

Apropos of this incident, a certain well-known tobacconist has the following original stanza emblazoned in prominent letters over the entrance to his shop:—

"Milton, thy name be for ever adored!
But Tennyson's muse has made him a lord.
And the reason he writes such verses Divine
Is because he smokes tobacco like mine."

"Does he offer any proof of his affection?"
"Proof!" exclaimed the beautiful girl, "why, he says that I have set his heart afire, and it has been burning so that it has lit the cigars in his vest pocket."
"But the proof."
"He showed me the half-burned cigars."—*Chicago Post*.

SHE: I think you might stop smoking. You heard me say I didn't like it.
HE: That is no reason. I heard you say you didn't like to be kissed.

VISITOR: I would like to arrange with you to act as your Cuban war correspondent.

EDITOR: But you can't speak Spanish, can you?

VISITOR: Yes; I used to be a clerk in a cigar-store, and never had any trouble in pronouncing the names on the cigar-boxes.—*Philadelphia Record*.

OF COURSE.

SHE: Do you smoke cigarettes?

CHOLLY: Ya-as, of course! That's all they're good for.—*Puck*.

WHY HE WAS ABSENT.

TEACHER: William, you were not at school yesterday. Have you any excuse to offer?

WILLIAM: I was sick, ma'am.

"When you are sick your parents usually send an excuse."

"Parents didn't know it, ma'am."

"How is that?"

"Wasn't taken sick until after I left home."

"And why didn't you return home?"

"Was afraid to, ma'am."

"What was the matter with you?"

"Cigarettes, ma'am."—*Yonkers Statesman*.

A certain city in America is controlled by a mayor, and the mayor is controlled by his wife—not so very unusual, by the bye. The estimable couple are the parents of a little shaver of six tender summers. This little gentleman was discovered by his nurse in some remote part of the domestic establishment silently puffing—at a cigarette. When the lady mayoress heard of the awful intelligence, there was the devil to pay. Without further ado she made a bee-line for the municipal offices, pounced upon her husband the mayor, who, to calm her angry protestations, issued a decree on the spot forbidding the sale of cigarettes within a certain radius of the city. All the dudes and the mashers, the silk hats, and the coloured spats have to go outside the city walls to indulge in their cigarette, and the maidens all forlorn have to follow them there. Alas for the wickedness of young snips, the rule of the new woman, and pusillanimity of the new man.—*COSMO. The Caterer Tobacco and Cigar Supplement*.

Emperor William of Germany may smoke good cigars, but Val Wagner, one of the stars of the old Turnover Club, does not think so. He accuses his Majesty of smoking ropes. The issue in Mr. Wagner's mind is more serious than the Cuban question, and he thinks of appealing to the Secretary of State in the matter. The way of it is this:—

Eugene Vallens recently sent Emperor William several thousand cigars which cost that peppery monarch \$1 apiece. That they were fine goes without question. Some time after they had been shipped, Fred Bruske dropped into Mr. Wagner's office and told him of the monarch's purchase, and what superb tobacco they contained. "Why," said Bruske, "Vallens gave me several, and the one I smoked made me think I was in a hammock in Cuba, and all the pretty Cuban girls were crossing the trocha to see me."

"Well, well," says Wagner, eager to have a go at a cigar of that kind, "you haven't got one with you, have you?"

"Oh yes," replied Bruske, and he dived into his pockets, and finally brought out one of the worst three-for-five Chinese-made cigars that ever saturated Clark Street with bad odours. This he gave to Wagner, saying: "Try them—immense—think of it—Emperor of Germany smokes these! Nothing like them!"

Wagner cut off the end, and, lighting the atrocious thing, began to puff away. He leaned his head back so that in his dreams he might see the Cuban beauties and imagine that he was a Spanish don. But the only dream he got was a nightmare. Suddenly spitting bits of tobacco, cabbage and weeds out of his mouth, he looked solemnly at Bruske, who was nearly suffocating, and asked:

"Does the Emperor of Germany smoke these?"

Bruske nodded his head. Wagner hurled the cigar out of a window, and with a snort added:

"Gott in Himmel, I don't wonder France wants to fight!"—*Chicago News*.

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