

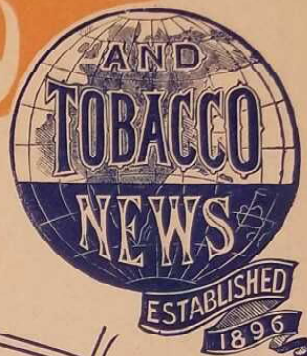
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## The Cigarette World



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**The Cigarette World  
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AUGUST 15th, 1901.

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

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*We hereby certify that we have printed and delivered*

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*of the Aug. 15, 1901, Number of the CIGARETTE WORLD.*

CHORLEY & PICKERSGILL,  
The Electric Press,  
Cookridge Street,  
LEEDS.

**T**HE Conference between the Executive of the Alliance and the manufacturers took place at the Cannon Street Hotel on July 16th, but little is known as to what took place, the manufacturers having reasonably enough stipulated for secrecy until matters are further advanced. Mr. St. John, the Chairman, at the meeting of the Alliance which was held at Anderton's Hotel the same evening, though he was very careful to scrupulously observe the pledge of secrecy, nevertheless, to our way of thinking, very plainly showed that the scheme had not been so favourably received as had been expected. If this was not his intention, why did he say that the manufacturers had

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expected the scheme to be still-born, and then hoped it would die in its teething time? We think Mr. St. John meant to convey a strong hint that the Alliance would in the end prove too strong for the manufacturers should they venture to oppose it, an opinion which we certainly do not share. Mr. St. John went on to claim credit for the "minimum schedules" which had been issued, and asserted that should the new movement prove unsuccessful these schedules would disappear. We cannot share this view, and we are satisfied that even were the Alliance dead to-morrow the policy of insisting upon their customers getting a fair living profit would still be persisted in since it is based upon obvious principles of justice, and to be quite candid, it is to be regretted that this was not sooner recognised. Though minimum schedules undoubtedly benefit the trade, it must be observed that under present circumstances they are no injury but rather a benefit to the "cutters," who, it is notorious, now they have succeeded in building up their business, relegate packet stuff to their back shelves and make lavish display of their own goods. They can now secure increased profit on all proprietary articles, and this gives them a further opportunity of pointing out to the gullible public the marvellous cheapness of their own products, and they now get a customer for the miserable trash they sell to that large class so aptly described by Carlyle. Since we find tobacco being sold at 2½d. per ounce, we need not insist on the application of our remarks. Mr. St. John made, we consider, a very great error in threatening the manufacturers with attack unless they came into line. It is dangerous to threaten until you are prepared to fight, and it is foolish to bark loudly before you intend to bite. We hold no brief on either side, but we say, as we have said all along, that the big men cannot be forced to agree to the scheme. They may be persuaded; but if a scheme is put before them and a pistol held to their heads at the same time, they will act as other Englishmen would act—they will absolutely refuse to stir an inch, and leave those who menace them to do their worst. It only remains to add that information was refused at the meeting as to the membership of the alliance. This was a mistake after the loud boasts indulged in on previous occasions, and it tends to confirm our opinion that the trade is in reality, despite all the energetic efforts made, quite apathetic. Probably it is due to this fact that the manufacturers hold aloof, and until they are satisfied that the new body has the support of the great majority of the retailers, they would be insane if they did otherwise. The long and short of the matter is that the alliance scheme is a "fizzle," and there is no use in trying to hide the fact. Only some six or seven manufacturers turned up at the Conference from which so much was expected, though the meeting was delayed considerably in the hope of more arrivals, and it is hopeless to imagine that any working agreement is likely to be arrived at under such circumstances.

THE question of the culture of tobacco in Ireland being temporarily shelved, we now hear of a similar undertaking in Canada. There will be, no doubt, a good deal of ink spilt and a good deal of paper spoiled over the discussion of the project, but the plain fact is that in Canada the severe and prolonged winters are most unfavourable to

the growth of the weed, and in Ireland the dampness of the climate is practically a fatal objection. Attempts by well-meaning but insufficiently informed people to grow tobacco in both countries will, no doubt, be made, but they are foredoomed to failure.

THERE is a reasonable limit to the legitimate privileges of lovers of the weed, and we think the suggestion of Mr. Straus at a recent meeting of the London County Council that the North Metropolitan Tramway Company should be urged to make arrangements for smokers inside the cars in wet weather was asking a bit too much, and it is not to be wondered at that Mr. Benn, the Chairman of the Committee, saw no hope of being able to arrange for such a concession. The suggestion that the back seats on the outside of the cars should be allotted to smokers and a barrier erected so as to allow ladies who objected to smoking and wished to ride outside to do so, seems reasonable enough, though no doubt if carried into effect it will cause a good deal of grumbling. It should, however, be noted that, more especially during the hot weather, it is extremely selfish to do anything to prevent non-smokers enjoying the fresh air instead of being boxed up inside, and therefore those who enjoy the weed should not raise objections to any reasonable regulations.

THERE are doubtless practical objections to differentiating between non-smoker and smoker. The *Sun* publishes the following interesting interview with a conductor, and it appears to put the case in a nutshell:—"I think whatever the County Council says we've got to do, we've got to do, but if they think there's a conductor who'll remain in the service if he has to add to his duties sorting out the smokers from the non-smokers, they're deluded. Take Westminster Bridge here, where we're standing. Look at 'em struggling and tearing to get on now. That's nothing to what we have at night and in the mornings at all termini. We've about eighty cars an hour setting down and loading up here. That's a cyar and a half a minut," went on the conductor, the brogue asserting itself as he grew enthusiastic. "When the struggling crowd get on top they'll sit in the first seat they can get, barrier or no barrier, and who'll sort 'em out? Electric cars? The electric cars will be double the size, and take double the passengers; but the population is so thick, we've double the traffic we accommodate now waiting, and the struggle will be just the same. The only way you could do would be to double the size of the cars, double the number of 'em, and make time slower. Have we ever complaints from the ladies about the smokers? Divil a bit. The smoker's first favourite, and the ladies will sit next to him when they can. There's only one objection to the smoker, when his cutty's got no lid on it and the wind blows his lighted ashes on the lady's dress. How would the working man like it? With all respect to the working man—being one myself—he's a tyrant, and the terror of the conductor. If you ask him to leave his seat, he won't budge unless it's to plant his fist in the conductor's face. There's only one thing more troublesome than the working man, and that's his wife. To keep the smokers apart from the non-smokers on the top of the cars would be more than human nature and the conductors could cope with. If you had alternate cars for smokers

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and non-smokers the women would crowd on to the smoking cars, and the smoker would have to walk." Despite these remarks, however, we think it must surely be possible to devise a scheme which would satisfy most reasonable people.

The report of the directors of Messrs. Cope Bros. and Co. Ltd., which we print in another column, will be extremely unpleasant reading for the shareholders. The capital of the company is £350,000 in £5 shares, and the directors are unable to recommend any further dividend beyond the 2s. per share paid in February last. The return for the share is thus only 2s., while the amount carried forward (£466 2s. 5d.) is extremely small. The total profits of the year amounted to £7,466 2s. 5d., and the directors' and auditors' fees amounted to no less than £1,810, a significant fact which the shareholders should ponder over. It is only just to observe that there is a reserve fund of £10,648, out of which £7,648 is invested. It would be wiser if the stocks in which the money is invested were mentioned, and information given as to whether they are taken at cost price; if so, they must have fallen in value considerably, since all gilt-edged securities have been severely depreciated during the past two years. Still, let the shareholders take what consolation they can out of the fact that the reserve fund exists, though for a company with a capital of £350,000, which has been trading sixteen years, £10,648 is a very small amount to have accumulated against bad times. The various excuses put forward in the report for the very serious diminution of profits apply with equal force to other tobacco companies, yet in the great majority of cases they have shown exceedingly good results. The present management of Messrs. Cope Bros. Ltd. is, we fear, not sufficiently progressive to compete with their pushing and go-ahead rivals, and the shareholders should endeavour to insist upon a more modern policy if they desire to see prosperity return to the old firm, which has so long held a high and honoured position in the trade. The present report comes as no surprise to us, as some months ago we were offered, through a benevolent firm of brokers, an opportunity of acquiring a stock of shares, and this fact caused us, not unnaturally, to conclude that the report would not turn out satisfactory.

THERE seems hardly any limit to the progress of Ogden's Limited; neither war, nor rumours of war, nor competition seems to have any effect upon this gigantic business, and the report just issued can only be described as better than ever. The shareholders will, it is safe to say, be more than satisfied with the splendid results achieved—results which justify to the full the progressive and up-to-date policy of the directorate. The year's profits are sufficient to pay a dividend of 10 per cent., to increase the reserve fund by £10,273, and to carry forward £10,237. The reserve fund, including a sum of nearly £60,000 transferred from premiums on new shares, now reaches the substantial figure of £140,000. These figures show conclusively that a much larger dividend could have been distributed, but the directors, in our opinion, have exercised a wise discretion in increasing the reserve, as they are thus placing the concern upon a still more solid basis and, therefore, making the shareholders' capital more secure.

THERE has been a good deal of twaddle talked about the amalgamation of Bryant & May and The Diamond Match Co. We were never enthusiastic over the management of the former concern, but in this instance we think the directors did very wisely in advising amalgamation, since it was abundantly clear that these rivals would soon have cut down their profits to a mere nothing. It may be humiliating, but it is true, nevertheless, that the English firm could not compete with their better-equipped rivals, and it would have been futile to kick against the pricks. The shares, at their present price, yield nearly 5½ per cent., and we think they are likely to have a gradual recovery.

THE London and District Tobacconists' Mutual Supply Company have held an extraordinary meeting (which is elsewhere reported), and have decided, subject, of course, to the decision of the usual confirmatory meeting, to wind up voluntarily. We regret that there was so many personalities indulged in during the discussion, but we are in entire accord with the decision arrived at. There is no real necessity for the company's existence, and it is clear that with such an inadequate capital it could not continue trading with any hope of success. The shareholders will now get something back—how much we should not care to predict—but if the company went on much longer we are convinced they would get nothing at all.

THE temperate way in which Mr. McArthur put the case for the trade for an extension of the moisture limit has, we believe, produced considerable effect, and though the motion had to be withdrawn, we have little doubt that the Chancellor of the Exchequer will make some reasonable concession. In certain quarters it has been urged that Mr. McArthur ought to have endeavoured to get the limit raised to the old 35 per cent. instead of modestly asking for 32 per cent. There is no doubt something in the contention, but in our opinion the extreme moderation of the demand will go far to achieve success, and though the results may not be all that could be wished, yet the trade must materially benefit, and in these hard times every little helps.

We have received the following communication from Messrs. Godfrey Phillips & Sons in reference to the case which we recently published in the matter of that firm and Mr. G. F. Badman:—

112, Commercial Street,  
London, E., 30th July, 1901.

To the Editor of "The Cigarette World."

Dear Sir,

Re BADMAN.

Referring to your report of this case, we should be glad if you could find space to allow us to state that we did not act in the matter on a single sample served accidentally.

We made numerous purchases at Mr. Badman's establishments of "Grand Cut" during the months of February, March, and April, and the tobaccos supplied on these occasions were not of our manufacture.

The particular sale in respect of which the defendant was fined took place in May.

There were three other samples purchased in May and four summonses taken out in all, but we elected only to proceed with one. We gave Mr. Badman an opportunity of publicly apologising when he came to see us on our letter of the 21st May, but he declined to give this, and we had therefore no alternative but to proceed against him.

We think it well there should be no mistake as to the facts, hence our troubling you.—Yours truly,

GODFREY PHILLIPS & SONS.

T. VAFIADIS & CO.'S Cigarettes, packed in neat tins of 25 without extra charge. (MELBOURNE, HART & CO., 19, Basinghall St., E.C.)

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# Our Smoking Mixture.

OLD-TIME TOBACCO LEGISLATION.—It is one of the curiosities of old-time legislation in New England that the use of tobacco was in early colonial days regarded by the magistrates and elders as far more injurious, degrading, and sinful than that of intoxicating liquors. Both the use and the planting of the weed were forbidden, the cultivation of it being permitted only in small quantities, "for meere necessitie, for phisick, for preservation of the health, and that the same be taken privately by annient men." But the "Creature called Tobacco" seemed to have an indestructible life. Mrs. Alice M. Earle writes of these early restrictions about tobacco in "Stage Coach and Tavern Days." Landlords were ordered not to "suffer any tobacco to be taken into their houses" on penalty of a fine to the "victualler" and another to "the party that takes it." The laws were constantly altered and enforced; and still tobacco was grown and was smoked. No one could take it "publicquely," nor in his own house or anywhere else before strangers. Two men were forbidden to smoke together. No one could smoke within two miles of the meeting-house on the Sabbath day. There were wicked backsliders who were caught smoking around the corner of the meeting-house, and others on the street, and they were fined, and set in the stocks and in cages. Until within a few years there were New England towns where tobacco smoking in the streets was prohibited, and innocent cigar-loving travellers were astounded at being requested to cease smoking. Mr. Drake wrote, in 1886, that he knew men, then living, who had had to plead guilty or not guilty in a Boston police court for smoking in the streets of Boston. In Connecticut, in early days, a great indulgence was permitted to travellers—a man could smoke once during a journey of ten miles.

JAPANESE SMOKERS AND THEIR PIPES.—Pierre Loti speaks in his "Madame Chrysantheme" of the musical sound made by the Japanese in knocking their metal pipes against the pottery bowls in order to empty the ashes. At night, when all is quiet in the Japanese streets, this is the only music. The Japanese pipe holds but the tiniest morsel of tobacco and lasts for only a few whiffs. But, to make up for this, the smoker takes many pipes in the course of 24 hours, by night as well as by day. As you lie awake, says Loti, in the watches of night, you may hear at any moment, thanks to the thin paper walls of the houses, your next door neighbour striking his pipe against the ash bowl; it may be any hour; he has simply awakened and feels the need of a pipe. As he begins operations, his musical tinkle awakens the neighbours on both sides of him. They also feel the need of a pipe, and so it goes over the whole quarter. House after house takes it up. There is a rattle of pipes and a tinkle of bronze against pottery all over the neighbourhood. After the quarter has had its smoke people go to sleep again until an hour or two later, when someone else wakes up, seizes his pipe, and wakes up the neighbours in his turn.

THE POLICE MAY SMOKE—IN NEW YORK.—Police Commissioner Murphy, of New York city, says that he sees no harm in police smoking on their late rounds—that is to say, after midnight. "It does a man good," said Col. Murphy. "From my experience in the war I know that a smoke serves to keep a man awake and his mind alert. So long as a policeman does his duty he will not be punished for smoking a cigar after midnight. I won't change the rule, but I'll see that it isn't unduly enforced where a man smokes in a proper manner and is not too open about it." Why do our

police authorities not take this reasonable view? The night policeman *will* and *does* smoke very often on duty, but he gets away into some odd corner to have his comforting pipe, in the meantime more or less neglecting his beat.

AN "OLD SOLDIER."—"Do you know it's a mighty risky thing to deprive soldiers of their tobacco?" said a man who was in the volunteer ranks during the Santiago campaign. "Any other kind of physical discomfort—hunger, thirst, cold, wounds—is more than apt to make a man fighting mad," writes a soldier in the New Orleans *Times-Democrat*. "He wants to 'take it out of somebody,' and as the enemy is primarily responsible for his sufferings, he will enter into the fray with all the ferocity of a fellow who has a bitter personal grievance to redress. You will understand, of course, that I don't advocate this treatment for putting mettle into troops; what I say is that it doesn't necessarily rob them of it; but the loss of their tobacco will sap their fighting spirit every time. It does it by turning them into the worst kind of pessimists. That was strikingly illustrated by our experience in the trenches before Santiago. There was a tobacco famine from the first, but it wasn't until the two big general engagements, when we settled down to see things out, that its effects began to make themselves felt. At that time our boys were suffering from about as many different kinds of discomfort as could be gathered together in one heap. They were half starved, terribly exhausted, wet, and cold and dirty. They were without shelter or a place where they could lie down, except in the muddy trenches, where nobody dared light a fire for fear of attracting the sharpshooters, and you would naturally suppose that all these things would have furnished abundant material for grumbling. But they didn't. They were scarcely mentioned. The only subject that was generally discussed was the chance of getting a smoke, and when that chance was finally recognised as zero plus nothing, the whole company settled down to deep gloom. Up to that time our men had been perfectly confident of taking Santiago; but the longer they remained without tobacco the more doubtful they became. They had all sorts of sinister forebodings—we would get the fever; the enemy would shell us with big naval guns from the fleet; overwhelming reinforcements would be rushed across from Havana, and the Lord knows what else. At the end of twenty-four hours there was only one man in our detachment who still believed we had a ghost of a chance. He was a chap who had stolen three big black cigars from the saddlebag of a passing general. The company remained in that frame of mind, only growing steadily more and more hopeless, until the evening of the fourth day, when a commissary wagon threw off a box of tobacco by mistake, thinking it was embalmed beef. Our men pounced upon it like tigers, and in five minutes everybody was smoking, and confidence in the American arms was fully restored. A man next to me in the trench, who was writing his will when the tobacco arrived, tore off the top line, 'I, John Brown, being of sound mind,' etc., and wrote a letter to his sweetheart instead. The troopers were, if anything, hungrier, colder, and wearier than they had been at first, but I never saw such a sudden revival of martial spirit in my life. If anybody had mentioned naval guns or Havana reinforcements he would have had his head punched. So I say it is a risky thing to deprive a soldier of his 'baccy.' The mysterious pessimism that ensues will reduce his fighting efficiency 75 per cent."

T. VAFIADIS & CO.'S EGYPTIANS

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

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



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## Gossip.



AUGUST is maintaining its reputation of being a dull month for town trade, nor does the report of increased returns from holiday centres have any effect in dispelling the feeling of depression engendered. There has been, however, a certain amount of flutter, if little business, during the past month, both for manufacturers and retailers, the former anent their deputation to the Board of Inland Revenue, and the latter in connection with the Alliance meeting. In neither case was there any satisfactory solution arrived at; Sir Henry Primrose refused to abandon "moisture prosecutions," and the manufacturers, with the exception of six or seven firms, ignored the Alliance committee by non-attendance at their Conference.

\* \* \* \*

The meeting at Anderton's Hotel lacked enthusiasm—there was no dinner—and I am inclined to think that without some such bodily comfort even the members of the Alliance are beginning to get tired of each other's speeches. The same old hopes, fears, prayers, and threats were repeatedly paraded and re-echoed, a few members said "hear, hear" on the slightest provocation, while every one knows that they could do nothing without the co-operation of the manufacturers at whom nearly every speaker had a flout. Any pertinent question which may have been asked by a member who did not happen to belong to the inner circle of this mutual admiration society was deemed to be injudicious, and an answer refused; the meeting separated into little centres of dissatisfaction and argument, finally pulling itself together in order to pass formal votes of thanks, and then melted into "thin air." About 60 gentlemen wasted their evening, but one or two got "boomed."

\* \* \* \*

In every age and clime and in connection with most subjects there have been martyrs, and some of them have deserved their pains and penalties very much. The latest addition to the long roll is a Dr. Reynolds, a member of the faculty of the Louisville Hospital College of Medicine, who has been dismissed from the institution because of his antagonism to cigarette smoking. Dr. Reynolds, in his lectures to his classes, denounced cigarette smoking and smokers in unqualified terms, and the students took offence and refused to attend his lectures unless an apology was made. This he declined to do. At this juncture the faculty joined with the students and requested his resignation. Again he declined, and his dismissal followed. It is possible that the learned doctor would, were he asked under what banner his martyrdom entitles him to walk, say "The Anti-Tobacco League," but I think in this case it is the "guild of bad manners" which ought to claim him as its own. A professor's duty is to instruct and not to insult his disciples, and the man's dismissal was not for his views on tobacco but for his refusal to apologise for insulting terms directed at his class. The doctor's devotion to conscience may be gauged by his claim of 15,000 dollars, for which he is now suing the University.

\* \* \* \*

A surgeon-general of the German army is reported to have treated tobacco leaves with tannin and a decoction of common marjoram before they were made into cigars, and by this means so transformed the contained nicotine as to render it harmless to the human system. Experiments were made upon persons having aversion to tobacco in any form, and these smoked three cigars in succession without experiencing any inconvenience, without alteration in pulse, breathing, or temperature. What I should like to know is, did they derive any pleasure from their smoke? It seems

to me that the surgeon-general might have been better employed than in adulterating good leaf, and I almost regret that the persons on whom the experiments were made were not violently sick. "If the salt has lost his savour, wherewith shall it be salted," perhaps some of my readers may have heard a good man read out on Sundays, before they joined the tobacco trade, so if a cigar has lost its life, nature, and flavour, it is indeed only fit to be "trodden under the feet of man." Persons whose constitutions have a natural aversion to the weed should not attempt to use it, nor should good tobacco be wasted in an attempt to pander to them. They are not smokers and never can be, but it is such people who cry out most about the awful effects of what they are pleased to call the "tobacco habit." Yet we see that they "would an they could" smoke.

\* \* \* \*

The months of July and August are, *par excellence*, the months for "beanfeasts" and annual outings of factories and associations. So we have on all hands reports of jolly days spent in the country or at the seaside by the armies of workers connected with our trade. Such outings are to my mind eminently desirable and go far to make the work of the year roll evenly along. Occasional little disagreements, which are sure to crop up where a body of men are employed, get rubbed smooth under the influence of a happy day spent in each other's company, and in the case of an association of tobacconists, who in trade more or less compete one with another, a feeling of comradeship is engendered which cannot help but make business relations more pleasant for all. A strong point in every association's programme should be, at least, one such an outing per annum.

\* \* \* \*

Two months ago I spoke of the unhappy relations which existed between the shareholders of the London and District Tobacconists' Mutual Supply Co. Ltd., and now I hear that, at the meeting held the other day, a resolution to voluntarily wind up the Company was carried by an overwhelming majority. In a mutual society such as this is, when personal recrimination is paramount and the only real mutual feeling is distrust, it is quite time for all concerned that the society should be disbanded. There is no doubt that the objects of the promoters have not been strictly adhered to, but it is hardly necessary to go into these points, as I firmly believe the necessity for the Company's existence is past and gone, owing to the action of those manufacturers who now meet their customers with more grace than they were wont to a few years ago.

\* \* \* \*

The war in South Africa continues its weary way from month to month and few, if any, in this generation can or do realise the magnitude of our national undertaking. Among all the sections of the community who have attempted to alleviate the sufferings and privations of our soldiers at the front, none stand out more prominently than the tobacco industry from manufacturers down to retailers. The collective value of their gifts was enormous, and the bulk was too great for the administrative abilities of the government at the time. Everyone wanted to give at once. Since then our manufacturers have not been behindhand in welcoming those warriors who, from one cause or another, have returned home, but there are many still at the front, and it is with pleasure I note the fact that Messrs. J. R. Freeman & Sons, of Hoxton, are sending a further supply of segars (I spell it Mr. Freeman's way out of compliment to his kindly thought) for the sick and wounded in the fighting line. "Floreat Hoxtonia" will be the prayer of many a gallant lad during his period of convalescence.

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# Trade News and Notes.

## Trade Notes.

The business of the old-established BARNALSTOWN TOBACCO FACTORY will be continued by the representatives of the late Mr. Joseph O'Neil.

The BRITISH CONSUL-GENERAL IN CUBA reports that during 1900 209,194,632 were exported from Havana. Their destination was as follows:—94,228,056 to the United Kingdom and British possessions, 38,007,381 to the United States, 29,624,918 to Germany, 9,951,506 to Spain, 9,198,325 to France, and 28,184,446 to other countries.

Mr. W. H. BULLOCK has been appointed manager to the firm of Messrs. Joseph Samuel & Son, 12, Minorities, E. The firm represents the following important concerns:—Compania General de Tabacos de Filipinas, Barcelona; José Gener, Havana; the T. C. Williams Company, Virginia, U.S.A.; and S. Roses, Marseilles.

Mr. JOHN DAY, of Old Meeting Street, West Bromwich, had an unwelcome visitor last month, in the shape of a boy who appropriated a box of cigars from Mr. Day's window. A fine of 10s. or seven days was the punishment subsequently meted out.

Mr. J. DOHERTY has opened a tobacconist business at 187, Cape Hill, Smethwick.

MESSRS. J. R. FREEMAN AND SONS, of Hoxton, are forwarding to South Africa a further supply of cigars for the use of the sick and wounded in the fighting line.

Mr. ALFRED JELICOE, a member of the firm of Messrs. Gray & Co., tobacco merchants, of Rumford Street, Liverpool, met with a nasty accident last month. Mr. Jellicoe, who was cycling, collided with a man in the roadway, and was flung with great violence over the handle-bars, sustaining grave injuries to his head.

Mr. CHARLES D. JONAS writes from 7, Molton Street, W., announcing that he has acquired the entire interest in the firm of "Bartlett & Bickley," which he will carry on in the future under the same title as hitherto.

A large number of girls employed in the factory of MESSRS. J. & E. KENNEDY & CO., of Dublin, are reported to have left their employment owing, it is said, to a proposal to reduce wages.

MESSRS. MADDEN & CO. have opened premises in Commercial Buildings, Foyle Street, Londonderry, as wholesale and retail tobacconists.

The firm of MESSRS. JOHNSTON MAYER & CO. has been dissolved, Mr. NAFTALI MAYER continues.

MESSRS. RECKNELL & CO.'S premises in the Broadway, Southend, were broken into on the 2nd inst., but nothing of much value was taken.

MESSRS. EDWARD SAMUELSON & CO. report under date of August 1st:—The business in North American

tobacco in July was perhaps a touch more dull than in the preceding month. The market is in the doldrums and awaits a breeze. No doubt manufacturers have been seriously occupied with their accounts for the half-year, and in many instances the figures we fear show disappointing results. The mysteries of the price list are not to be understood by the uninitiated, but why should the thing called pigtail and Irish roll, which is not Irish, be always the bone of contention, and why should the Chancellor be asked for aids to make a profit, which would certainly be given away if granted? The course of the market for the raw material does not appear to lead to a range of lower prices, and it behoves manufacturers to see without delay that the public pays for its smoke. Reports about the growing crops in the Eastern and Western districts are, as usual at this season, conflicting, but there is no doubt about the intense heat that has prevailed in those regions, and which, if it has not caused great damage to the crops, has caused intense suffering to our friends who reside there.

Mr. E. J. RIPPON'S tobacco shop in Market Road, Chelmsford, was burglariously entered on the 31st ult. and about £12 stolen.

We regret to hear that Mr. ROBERT SINCLAIR, the well-known north country tobacco manufacturer, is lying dangerously ill at Forest Hall, near Newcastle-on-Tyne.

Mr. ALBERT E. SPENCER, tobacconist, of Kingston Road, Portsmouth, was recently the victim of an officious policeman. He was found shaking a door mat in front of his shop, and for this terrible offence a fine of 1s. subsequently appeared the wrath of the law.

MESSRS. SPIERS & POND, LTD., are said to have been hit by the new taxation on alcohol and tobacco to the amount of £3,000.

Mr. J. THURSTAN, tobacconist, of Broad Street, Leek, has enlarged his premises owing to the increased demands of his business.

The firm of MESSRS. WEINBERG & CO., of Ryder Street, and Duke Street, St. James', has been dissolved by effluxion of time. Mr. Bertram Witherby retires and Mr. Marcus Weinberg continues.

Mr. FREDERICK WRIGHT, the well-known Cheltenham tobacconist, was entrusted with the cigar and tobacco department at the recent Gloucester Agricultural Show, and his gigantic cigar box occupied a prominent position on the ground.

## Limited Companies.

BRITISH NORTH BORNEO COMPANY.—The thirty-seventh half-yearly meeting of this company was held on the 16th ult., at the Cannon Street Hotel, E.C., under the presidency of Mr. Richard B. Martin, M.P. (chairman of the company). The Chairman, in moving the adoption

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## TRADE NEWS AND NOTES—continued.

of the directors' report and the statement of accounts, drew attention to the satisfactory increase of revenue over the preceding year, viz., £5,300, adding that if the expenditure had not shown an even greater increase, the net results of the year's working would have been even more satisfactory. The bulk of this increased expenditure had been spread over the Constabulary, the Treasury and Customs, and the Medical and Public Works' departments. A marked improvement in this direction was expected to be shown when the new Governor had investigated matters. He had been impressed with the directors' instructions not to allow expenditure to absorb the increases in revenue. Estimates for the current year showed a gross revenue of over £70,000, or over £7,000 increase as compared with 1900. Solid progress had been made in the matter of the railway. The latest reports show that out of the 110 miles in course of construction, 68 miles of rails have been laid and 96 miles of earthworks completed. It is anticipated that 100 miles will be finished and the greater portion opened for traffic by the beginning of next year, and that the balance of 10 miles will be completed and opened by the middle of next year. When this takes place the directors expect a rapid increase of revenue. Mr. Birch (the governor) has been instructed to give his special attention to all matters connected with the railway, and particularly with regard to the introduction of Chinese, who will settle along the line. At the date of Mr. Birch's last despatch he had not had time to go over that portion of the line which is being constructed under contract, viz., from Jesselton to Beaufort; but he had travelled from Weston to Jim-panga, a distance of 22 miles. He speaks highly of Mr. West's work and of the country through which the line passes. The following is a portion of his letter:—"I left Labuan in the 'Petrel' at 7.45 a.m. on June 3rd, taking with me a party of seven Europeans. We reached Weston at 11 a.m., and were met by Mr. West. There was 11 ft. of water at the pierhead when we went along-side; but Mr. West tells me the depth varies from 11 ft. to 18 ft., according as silt is deposited or removed by river floods. The railhead runs along the pier and through the Customs office to the railway station. The railway station is well built of excellent timber, and is commodious. Our train consisted of an engine, two third-class carriages, two goods vans, a lavatory, and cooking compartment, with dining table, and an open first-class carriage, painted white. The whole train (with the exception of the engine) was built on the spot, under Mr. West's superintendence, and represents very creditable work. There is a row of shop-houses parallel with the station. The fishing village is some little way off, built over the sea. After taking some photographs of the place and of the train, we packed our luggage and ourselves into the train, by which a number of Chinese were travelling to Beaufort, and a start was made at 11.32. The run to Bukau (eight miles) took twenty-nine minutes. From Weston to Bukau the country is flat,

a very large number of people have settled on both sides of the line, two villages (Lingkongan and Maraba) are just off the line, and there is a large settlement of Kedayans on the railway. On both sides there are enormous stretches of padi land, and we ran through a lot of sago. It is a fine agricultural country; there is some nipah and plenty of rattan. The line is well laid, and is now consolidated. There are long stretches of straight runs, and no bad curves. The jungle has not been cut back; but we shall, no doubt, get timber-cutters to do that for us; for there is a good deal of fine timber that can be cut, and when people take up land they should be made to clear right up to the railway on both sides as a condition of their tenure. A new station is being built at Bukau. The police turned out for me. I was struck by the smartness of the young lance-corporal—a Pathan. There is a good row of shops at Bukau. From Bukau to Beaufort the lie of the land is flat. There is jungle all the way; hardly any settlers, but plenty of fine timber and good agricultural land. I shall try to get some Menangkabau men from Sumatra to come in here. The run from Bukau to Beaufort occupied forty-three minutes, making one hour twelve minutes for the whole journey of 20 miles, which is very satisfactory, and quite as quick as is required yet awhile in this country. At Beaufort a great reception awaited us. The whole population turned out to receive us. An arch with the word 'Welcome' on red cloth was erected, and the train ran through a perfect fusillade of crackers. After lunch I crossed over the river and inspected the buildings and shops on the opposite bank. At six p.m. Mrs. Birch formally declared the hospital—an excellent building—open." The Governor's letter dealing with his visit to Jesselton was also read by the Chairman, wherein Mr. Birch stated:—"With Jesselton I was very pleased, and I wish to record my opinion that Mr. Atkinson has done exceedingly good and valuable work in the township. With his assistance I chose sites for a small court-house, for an additional set of barracks, for a club in the future, for

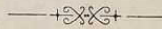
markets over the sea for fish, vegetables, and meat, and for a large gaol to hold all the prisoners in the State with sentences of more than one month. There are three rest-houses being built, and I reserved the best of these as a quarter for Mr. Hubbuck, the Superintendent of Public Works. I selected a site for Government House on a beautiful grass hill, two miles away from the township and the sea. It commands a good view of the sea on the west and of the bay to the north, while to the north-east Mount Kinabalu stands out in rugged grandeur. I deferred the selection of a good hospital site till I could have Mr. Hubbuck's assistance. I called a meeting of the Chinese shopkeepers on the 28th inst., and showed them a plan of shops, to which they must build and keep. The shop lots have been sold—20 in number, so far—at very good prices, and the Chinese readily agreed to abide by my directions. I told them that Government would build 10 brick shops, and would spend money in the place to make it, as railway terminus, thriving and populous. There is no doubt in my mind

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TRADE NEWS AND NOTES *continued.*

that Chinese will readily settle here. There are three or four vegetable gardeners over the hills towards the Government House site, and, with a large gaol and a Government station of some considerable size, there will be plenty of room, and also demand, for market and fruit gardens. On the whole, I repeat that I am very pleased with Jesselton. Projects that to many seem chimerical are, I am satisfied, easy of accomplishment, and if the directors will authorise me to extend the jetty and make the waterworks I think they may be assured that Jesselton will become a busy port of some 10,000 inhabitants. As time goes on, and the prosperity of a place increases, private individuals—especially Chinese—will risk undertakings, the difficulty of which, in a new place with no certainty of what the views of Government really are, is absolutely prohibitive." Referring to the tobacco crops, the Chairman thought that so far as the returns had been received, the results must be said to be satisfactory. The New London Borneo Tobacco Company produced 5,575 bales from 781 fields. This has been practically all sold, and fetched about £52,000. The first parcel of Ranow realised 206 guilders cents., equal to about 3s. 4d. per half kilo, which is equal to a pound and a tenth. Speaking of this company, it might be mentioned, *a propos* of the statements so frequently made in the past, that tobacco could not be grown in North Borneo to pay, that their 1899 crop was sold at an average of only 78 cents., or about 1s. 3½d., per half kilo, and yet produced sufficient to allow of a dividend of 17¾ per cent. As regards the present year, the company began planting three weeks earlier than in 1900, and cutting commenced in the middle of June, which is exceptionally early. The New Darvel Bay Company have 3,050 bales, of which 1,233 have been sold at 3s. 1d. per pound and 1,096 at 1s. 11d. They expect to realise an average of 2s. 2d. per pound for the entire crop, or, in round figures, £40,000, and he understood that this crop cost only about £27,000 to produce. After dealing with the timber, coal, gold, and other mineral prospects of the Company, the Chairman concluded his interesting speech amid applause. Sir Charles J. Jessel, Bart. (vice-chairman), seconded the motion.—The Chairman, in reply to questions, said the directors hoped the £200,000 they had raised, and intended laying out in the country, would be productive, and that it would not only produce the £10,000 required to pay the annual interest, but an additional revenue, and that in the long run it would be of substantial benefit to the shareholders.—The motion was carried unanimously, and the dividend recommended was declared. Mr. R. B. Martin and Mr. J. A. Maitland were re-elected directors, and Messrs. Turquand, Youngs & Co. were reappointed auditors.—A vote of thanks to the Chairman concluded the proceedings.

**MESSRS. COPE BROTHERS & CO. LTD.**—The following is the directors' report and statement of accounts for the year ending June 30th, 1901:—The profit and loss account, after providing for all expenses of management, shows a balance of £7,466 2s. 5d. The directors paid on February 9th an interim dividend of 2s. per share, free of income tax, which absorbed £7,000. The balance now available is £466 2s. 5d., which the directors recommend should be carried forward to the next account. The directors regret that the profits of the past year do not admit of the payment of any dividend beyond the amount paid in February last. During the past six months the tobacco trade was completely disorganised by the apprehension that another change in duty would be announced in the Budget. The present limitation of moisture has operated injuriously on manufacturers of smoking tobacco, and the extreme competition, both in the wholesale and the retail trades, has reduced prices to a very low level.

The directors will spare no effort to restore the business to its former and long continued basis of profit.

## PROFIT AND LOSS ACCOUNT from July 1st, 1900, to June 30th, 1901.

	£	s.	d.
To Half year's Dividend, to June 30th, 1900, at 3s. per share	10,500	0	0
.. Balance	5,334	0	2
	£15,834	0	2
To Interim Dividend at 2s. per share paid February 9th, 1901	7,000	0	0
.. Directors' and Auditors' Fees	1,810	0	0
.. Balance	466	2	5
	£9,276	2	5
By Balance, as per last account	15,834	0	2
By Balance	5,334	0	2
.. Net Profit on Trading Account	3,532	17	3
.. Transfer Fees	19	15	0
.. Income from Investments	389	10	0
	£9,276	2	5
By Balance	466	2	5

## BALANCE SHEET, June 30th, 1901.

Dr.		£	s.	d.	Cr.		£	s.	d.		
To Capital—					By Buildings and Land	86,970	10	3			
70,000 £5 Shares fully paid up	350,000	0	0	Less Premises Redemption Fund	2,394	2	5				
.. Sundry Creditors	62,347	10	2					84,576	7	10	
.. Profit and Loss	466	2	5								
.. Reserve Fund	10,648	10	0								
	£423,462	2	7								
					.. Plant and Machinery (after allowance for depreciation), Trade Marks, Copyrights, and Patents	55,834	18	10			
					.. Goodwill	28,551	12	6			
					.. Stock in hand at cost price	172,915	15	1			
					.. Sundry Debtors	62,047	3	0			
					.. Cash in hand and in the Bank	11,887	15	4			
					.. Investments out of Reserve Fund	7,648	10	0			
									£423,462	2	7

**W. D. & H. O. WILLS (AUSTRALIA), LTD.**—Advices to hand dated Sydney, N.S.W., June 29th, state that Messrs. W. D. & H. O. Wills, Ltd., of Bristol, in conjunction with Heyde, Todman & Co., of Sydney, have made arrangements to manufacture their tobaccos intended for consumption in Federated Australia in the latter city. Last year Mr. G. F. Todman entered into negotiations with Messrs. W. D. & H. O. Wills, Ltd., the outcome being the amalgamation of the Australian interests of the two firms. The joint Australian business will be under the supervision of Mr. G. F. Todman (late principal of Heyde, Todman & Co.) and Mr. A. J. Warry (late of W. D. & H. O. Wills, Ltd., Bristol), and the Company will trade under the title of W. D. and H. O. Wills (Australia), Ltd. It will manufacture both the proprietary lines of the late Heyde, Todman & Co. and of Cameron Bros. & Co., also the tobaccos hitherto manufactured in Bristol by W. D. & H. O. Wills, Ltd., and will distribute throughout Australia all those different lines under interstate Free Trade.

**OGDEN'S (LIMITED).**—The report of the directors for the year ended May 31st states that, after providing for bank interest, expenses, advertisements, discounts on book debts, writing off bad debts, and making provision for doubtful debts, &c., the accounts show a profit (including the sum of £7,335 brought forward from last year) of £45,667. After providing interest on prepayment of calls, interest on debenture stock, dividend on preference shares to May 31st, 1901, and interim dividend at the rate of 10 per cent. per annum on ordinary shares,

## TRADE NEWS AND NOTES—continued.

there is a balance available for addition to reserve fund and for division of £30,510. Out of this the directors have set aside to be placed to the credit of reserve fund (which with £59,726 transferred from premiums on issue of new shares will then amount to £140,000) £10,273. And they recommend a dividend on the ordinary shares of 10 per cent. per annum, free of income tax (making, with the interim dividend already paid, 10 per cent. for the year), leaving a balance to be carried forward of £10,237. At the Annual Meeting of the Company, which was held on the 9th inst., at the Board Room of the Boundary Lane Factory, Mr. R. H. Walters, Chairman of the Board of Directors, presided, and was supported by Mr. W. B. Ogden, Mr. Percy Callaghan, and Mr. J. McConnal. The Chairman, in moving the adoption of the report and balance-sheet, said he felt sure that, taking all the circumstances of the case into consideration, as regarded the trade and the difficulties of the past year, they had presented a very good account of their stewardship—not quite so good as the previous year, but still one which they were pleased to present to them. Last year was certainly a very good one, but they considered that, taking, as he said, all the circumstances into consideration, this year had been equally as good, all the more so as many of their competitive firms were making a very poor show as compared with themselves, the result, in a great measure, he was sorry to say, of extra cutting of prices for the purpose of drawing trade to themselves. Notwithstanding this, they would see that they had not only been able to pay the usual dividend of 10 per cent., but also to make a substantial addition to the reserve fund, which now stood at the comfortable figure of £140,000; and further, they were able to carry a good sum forward. If they compared the goodwill, which was shown in their statement, as against the reserve fund, it made the latter look all the better. During the last year they had had many difficulties, one of which, and the chief, was the trouble caused by the increase in duty made by the Chancellor of the Exchequer over twelve months ago, the effect of which had really only been felt during the last year, because when trade fell off their competitors reduced prices, thinking that they were losing trade in consequence of their prices being too high. Although they (Ogden's) did not follow entirely in this direction in the way of reducing prices—to follow which, of course, meant a loss of profit—still, they had to make some reductions, which naturally tended to make their profits rather smaller. He was glad to say that, as regarded this point, there was now a movement amongst the cutting manufacturers to make advances in their prices, which was really a matter of necessity. Another trouble was the apprehension of an increase in duty this year, and in consequence they had to clear a lot of tobacco, and the interest on that money told against them. Of course the duty was not advanced, but still they thought that in the interests of shareholders they did absolutely the right thing, because if the duty had advanced, and they had not cleared, their competitors would have had a grand thing in being able to sell at lower prices than themselves. Then there was the great difficulty they had of removing to that factory, as they would realise when they considered that all the machinery had to be removed from the old factories and brought up there and refixed in addition to taking serious thought as to making additions to the machinery. However, they hoped, as regarded the latter point, by October, they would have everything removed to that place, and economies, which they were even now practising, would be further extended—in fact, he might say that he viewed with sanguine feelings the prospects of the present year, and unless something very unforeseen occurred he thought they should have a good report to present at the end of the present financial year. With regard to what

he had said respecting the Chancellor of the Exchequer, he was pleased to note that he now seemed to realise the awkward position in which he had placed the trade, and showed a disposition to assist them, which he (the chairman) hoped would be carried out in the next Budget. Their new bonded works at the old factory in Cornwallis Street would be ready for operation next month, and would be a great addition to their business. Their export business was growing rapidly, and this addition would help it materially. With regard to their Sydney factory, their trade there had increased marvellously, in fact, he might say, in an extraordinary way. It had gone up by leaps and bounds. In conclusion, he said that their trade during the past month showed the largest turnover they had had since they started the business, and also the major part of it in lines they liked to sell.—Mr. McConnal seconded the motion, and explained in detail the various items on the balance-sheet. He said during the past twelve months there had been a very gratifying increase all along the line.—The report and balance-sheet were duly adopted.—On the motion of the Chairman, seconded by Mr. Hesketh, a vote of thanks was passed to the staff.—On the motion of the Chairman, seconded by Mr. Hargreaves, a dividend was declared at the rate of 10 per cent. for the six months ended May 31st on the ordinary shares, free of income tax.—Mr. Percy Callaghan, the retiring director, was unanimously re-elected, and Mr. G. E. Robinson was re-appointed auditor.—On the motion of Mr. Bentley, a vote of thanks was accorded to the directors for their services during the past year, and this was acknowledged by the Chairman.

MESSRS. R. & J. HILL, LTD., have declared an interim dividend of five per cent. per annum on the ordinary shares for the period ending June 30th.

CHISWELL'S CIGAR BOX CO. LTD.—Registered on July 24th, by Alfred H. Atkins, Ltd., Bouverie Street, E.C., with a capital of £2,000 in £1 shares. Object, to adopt an agreement with J. Chiswell for the acquisition of the business carried on by J. Chiswell at Hungerhill Road, Nottingham, as Chiswell's Crow Hill Box Works, and J. Chiswell, and to carry on the business of cigar and cigarette box makers, sawmill proprietors, timber merchants and dealers, office fitters, engineers, &c. No initial public issue. Table A mainly applies. J. Chiswell is the managing director.

CANDLISH & CO. LTD.—Registered on July 15th by C. W. Nixon, Queen Street Chambers, Sheffield, with a capital of £5,000 in £1 shares. Object, to acquire the business of a cigar manufacturer and tobacco importer and dealer carried on at 7, Orchard Street, Sheffield, by T. E. Shuttleworth, as Phelps, Candlish, and Co., to adopt an agreement between the said T. E. Shuttleworth of the first part, W. Candlish of the second part, and this company of the third part, and to carry on the business of cigar, tobacco, cigarette, and pipe manufacturers and merchants, &c. No initial public issue. The first directors (to number not less than two nor more than five) are W. Candlish, and others to be appointed by the subscribers. Remuneration as fixed by the company.

THE PRESTO TOBACCO CARTRIDGE SYNDICATE, LTD.—At an extraordinary general meeting of the members of this syndicate, held last month at the offices of the company, 99, Regent Street, W., it was resolved—“That it has been proven to the satisfaction of this meeting that the company cannot, by reason of its liabilities, continue its business, and that it is advisable to wind up the same, and accordingly that the company be wound up voluntarily.” The liquidator is Mr. James W. Scott, of 80, Springfield Street, South Tottenham.

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## TRADE NEWS AND NOTES—continued.

## Festive.

The annual picnic of the employés in MESSRS. OGDEN'S cigarette factory took place last month, when a party numbering 500 visited Matlock in delightfully fine weather. Various sports took place, for which numerous and valuable prizes were provided, resulting in some splendid contests. After the prizes had been presented to the successful competitors by Mrs. Wilkinson, the party adjourned to the Pavilion Garden Grand Hall, where an admirably served-up dinner was done justice to. After dinner Mr. Percy Ogden, in a few remarks, referred to the pleasant relations which existed between Ogden's Limited and their employés, and hoped the same would continue in the future as they had done in the past. After visiting various places of interest in the neighbourhood the party adjourned for tea, ultimately leaving Matlock at 8.30, arriving in Liverpool about 11 o'clock, after spending a most enjoyable day.

The wedding of Miss EDITH HAMILTON WILLS, eldest daughter of Sir F. WILLS, M.P., of Kensington Palace Gardens, with Mr. Percy Seymour Douglas-Hamilton was solemnised recently at St. Paul's, Knightsbridge, by the Bishop of Grahamstown, assisted by the Rev. H. A. Douglas-Hamilton and the Rev. C. M. McAnally. The bridesmaids were Miss Margery and Miss Kathleen Wills, Miss Ethel Hamilton, Miss Violet and Miss Daisy Douglas-Hamilton, Miss Maitland, Miss Dalglish, and Miss Stange. The Rev. H. Davidson acted as best man. After the ceremony Lady Wills held a reception at 9, Kensington Palace Gardens, and in the course of the afternoon the bride and bridegroom left for Switzerland.

On Sunday, the 4th inst., about 80 members and friends of the DUBLIN TOBACCONISTS' ASSISTANTS' ASSOCIATION took advantage of the exceptional facilities offered by the Great Southern and Western Railway Co., and travelled to Killaloe, a most enjoyable day being spent. A special corridor saloon was attached to the 8.45 Banagher express, and the steamer Countess Cadogan was reserved for the party while doing the river journey from Banagher to Killaloe. Everything passed off very pleasantly, and the thanks of the party are due to Mr. A. Cook, of the Shannon Development Co., and his very able staff of lady assistants, for the splendid manner in which the catering was looked after. The president, vice-president, and members spared no expense to ensure the success of the trip, and were well rewarded by spending a very pleasant holiday.

The employés of the TOBACCONISTS' SUPPLY SYNDICATE held their annual excursion on Saturday, the 20th ult., when a merry party, under the genial control of Mr. George Ransford, journeyed to Brighton in specially reserved carriages of the 8.15 train. Lunch was provided at the Seven Stars Hotel shortly after the arrival of the party, and subsequently at the dinner the toasts usual on such occasions were proposed and responded to.

THE WALSALL TOBACCONISTS' ASSOCIATION held their annual pic-nic on the 18th ult., when between thirty and forty persons went to Liverpool. Messrs. Ogden's factory was visited, where Mr. Gallagher showed the party over the magnificent building, light refreshments being subsequently served. A visit to the Alexandra Docks, dinner, and a trip to New Brighton filled the day's programme to everyone's satisfaction.

On Saturday, the 20th ult., the employés of W. H. & J. WOODS, LTD., had their annual outing, the party, numbering about 250, leaving Preston by the Lancashire

and Yorkshire Railway Co.'s special train at 8 a.m. for Blackpool. Mr. Pickles, the manager, accompanied them, and they were subsequently joined by Messrs. Crewdson and Nicholson, directors, and Mr. Lomax, the secretary. On arrival at the Brighton of the North the various places of attraction were visited, and at noon the party sat down to an excellent dinner. During the proceedings Mr. Lomax, in a few remarks, regretted the absence through illness of Mr. Hall, one of the directors. He was sure they would all join with him in sympathising with Mrs. Hall and family in their great trouble. A vote of thanks was proposed to the directors for their kindness in providing the entire cost of the outing, which was received with acclamation. Messrs. Crewdson and Nicholson, in responding on behalf of the directors, expressed the pleasure they had in granting this holiday to them; it was a source of gratification to see the good feeling which existed. The party left Blackpool at ten, having spent a most enjoyable day, favoured with magnificent weather.

THE MURATTI CHALLENGE CUP, the gift of MESSRS. B. MURATTI, SONS & CO. LTD., was again contested for at Fallowfield, Manchester, last month. The winner, Rowland Janson, of the London "Poly" B.C., only got home by a couple of inches. The cup, which is an exceedingly handsome silver trophy, has now been contested for three times, but in no case has the holder *pro tem.* been able to retain it for the succeeding year. On the first occasion, Mr. T. Childs, of Newcastle, was the winner, and he handed it in the following year to Mr. T. Davies, of Manchester, who in his turn succumbed to Janson as stated above.

## Fires.

The premises occupied by Mr. SMITH, tobacconist, were involved in the alarming fire which occurred on the 19th ult. in the village of Rushden, Northamptonshire.

There was an outbreak of fire at the premises occupied by Mr. HENRY WOOD, tobacconist, 85, Prince of Wales' Road, Norwich, on July 21st, but the flames were luckily confined to the shop, and the upper portion of the house in which the family resided was not damaged.

Considerable damage was done by a fire which broke out during the evening of the 9th inst., on the premises of the LANCASHIRE & YORKSHIRE TOBACCO MANUFACTURING CO., Pentridge Mills, Burnley. The flames spread with great rapidity, and it was not until after nearly two hours burning that the Fire Brigade obtained mastery over them.

## Foreign.

OUTLOOK IN THE PHILIPPINES.—Advices from Manila state that the outlook for undertakings engaged in the tobacco industry in the Philippines is rapidly improving.

DANISH IMPORTS.—Captain Boyle, H.M. Consul at Copenhagen, reports:—The import of foreign cigars has again gone up. There was a serious strike in this trade in 1900, and wages are now so high that home-made produce, in spite of protection, cannot compete with foreign, especially German cigars. There is an increasing demand for tobacco and cigarettes from the United Kingdom. All the well-known houses in the United Kingdom are represented, and have their agents, and trade would undoubtedly become much larger if manu-

## TRADE NEWS AND NOTES—continued.

facturers would deal direct with Denmark, and not through a general agent in Hamburg. There are all facilities for doing a prosperous and direct trade, and at no increased risk, not only as regards tobacco, but with many other British manufactures.

**COMPETITION IN THE EAST.**—Japanese matches are giving way before their Shanghai rivals, having fallen from 59,850 gross in 1891 to 14,000 gross in 1900, while Shanghai have risen to 50,600 gross in 1900 from 7,000 gross in 1897.

**CAPE COLONY IMPORTS FOR 1900.**—The value of tobacco imported into the Cape Colony in 1900 was £308,606, and the duty £369,218 7s. The bulk was unmanufactured—namely, 774,063 lbs., duty 2s. lb., and following was cut-manufactured, 302,519 lbs., duty 3s. 6d. Cigars bulked at 223,485 lbs., duty 6s. and 7½ per cent., and cigarettes 637,696 lbs., duty 4s.

**STOCKS AT PORTO RICO.**—According to the report of H.M. Consul at Porto Rico, since the destruction of the Cuban and Spanish outlets, through the effects of the war, tobacco has become quite a drug in the market. Its position has been made worse through the prejudicial effect of the new régime, under which it has come since 1st May, 1900. Under it the leaf cannot bear exportation to the United States, and but doubtfully can enter in manufactured form. Although it is a fact that it is much appreciated when made up in Cuba and Florida and styled "Havannah," yet in its own name it finds appreciation nowhere. The stores of the merchants and growers are glutted with the principal portion of two crops, and thousands of bales await a market. Small parcels in the form of cigars and cigarettes leave, but there is no life in the business. Provided this class of tobacco were suitable to British handling, and low freight be available, a remunerative trade might be done. This inability to dispose of the last two years' crops is a most unfortunate thing for the island, as tobacco growing is the poor planter's occupation, and in a great measure the stand-by crop of most.

**CIGARETTES IN CHINA.**—In the Foreign Office report on the trade of Chefoo (Northern China) for the year 1900, which has just been issued, a rather novel item appears in the shape of the import of aerated waters to the value of £2,000, and cigars and cigarettes to the value of nearly £10,000. Large quantities of these luxuries found their way to the north for the use of the foreign troops. The ordinary native looks with a certain amount of awe on a bottle of explosive water, and does not indulge. Cigarettes, however, are now to be found on every hawker's stall. They are largely made in Shanghai from American tobacco. The pictures of female beauty enclosed in each packet enjoy much favour, and they have been seen adorning the stand of a vendor of religious articles at the door of a native place of worship.

**QUEENSLAND DUTIES.**—The proclamation reducing the duties of customs and excise on tobacco in Queensland was issued on June 15th, and was to apply as from that date. The new rates are as follows:—Excise duties on tobacco and cigars, 9d. per lb.; excise duties on cigarettes, 1s. 6d. per lb.; customs duties on unmanufactured tobacco entered to be manufactured in Queensland, 1s. per lb.

**MALTA.**—A Consular report from Malta, referring to the tobacco trade of that island, states that two descriptions of tobacco are imported at Malta for the purpose of manufacture, Turkish and Greek for cigarettes and American for cigars. Although an attempt was made some two years ago to introduce machines for cigarette making, the manufacturers preferred hand work. The

principal cigarette factory employs from ninety to one hundred hands, and a good deal of the work of the smaller concerns is done at the homes of the employes. The manufacture of cigarettes in the island is not only sufficient for local consumption, but for an export trade; but prohibitive tariffs, &c., have much reduced the once-flourishing trade in Maltese cigars. Most of the cigars are made by women, who are paid three halfpence for every one hundred cigars rolled and cut. The present source of supply is from the United States, as well as from European centres, and tobacco is at present on the free list.

## In Parliament.

In the HOUSE OF COMMONS on July 16th Mr. Guthrie asked the President of the Board of Trade if his attention had been called to the successful prosecutions instituted last year against persons for manufacturing, exposing for sale, and selling certain cigarettes manufactured in England and sold as Egyptian cigarettes; and could he state whether the importers asked the Board of Trade to undertake a prosecution; and, if so, with what result. Mr. G. Balfour: Yes, sir; my attention has been called to this matter, and the Board of Trade have been asked to institute a prosecution. The question as to whether the Board should do so in a suitable case is receiving the careful attention of the Department, but I would point out to the hon. member that there have already been successful prosecutions undertaken by private persons, and, therefore, the intervention by the Board of Trade would not appear to be essential.

## Obituary.

**MR. THOMAS HALL**, Preston, aged 55. It is with regret that we have to record the death of this gentleman, who was for over thirty years connected with the firm of Messrs. W. H. & J. Woods, Ltd., of Preston. The deceased will be mourned by a large circle of friends, his genial disposition and kindly nature having earned for him a great amount of respect.

**MR. EBENEZER WILKIE**, on July 16th, at his residence, University Road, Bootle. Mr. Wilkie was a Scotsman, shrewd, able, cautious, and masterful. He showed the possession of these qualities in his public capacity, for, though he occupied important civic posts for many years, he always remained quietly and unobtrusively in the background as a personality, fulfilling his public duties to admiration, but living an essentially private life with his family and a small circle of friends. He started his public career in Glasgow, that enterprising northern municipality, in the days when it was a vastly different city from the modern Glasgow. When he came first before the notice of Liverpool people, Mr. Wilkie was only 36 years of age, but he was the governor of one of the largest and most famous workhouse institutions in the country, the Glasgow Barony Poorhouse. He was appointed governor of the Brownlow Hill Workhouse in 1867, and after ruling the destinies of that palace of poverty for eleven years, Mr. Wilkie concluded a private arrangement with the late Mr. Thomas Cope, whereby he left the public service in order to become general manager of Cope's famous tobacco undertaking in Liverpool. In the new capacity Mr. Wilkie showed the same ability, energy, and comprehensive grasp of detail, and he continued until the time of

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## TRADE NEWS AND NOTES—continued.

his death to be associated with the management of that vast business concern. He leaves several sons and daughters.

Mr. JAMES DRYDEN, tobacconist, Upper George's Street, Kingstown, Ireland, on the 27th ult., aged 47. The deceased, who had been under treatment for an affection of the heart, was discovered dead in bed at his private residence in Northumberland Avenue, Kingstown.

Mr. G. F. W. TRENCHURCH, tobacconist, High Street, Ryde, on July 24th, aged 33. The deceased had been suffering from consumption, but the end came very suddenly, as he had been out driving only the day before his death. Much sympathy is felt for the widow and three children, who are left to mourn their loss.

## Law.

### A DISPUTED BILL. GOODBODY v. PICKETT.—

At St. Helens County Court, on July 17th, before his Honour Judge Goldthorpe, T. P. & R. Goodbody, tobacco dealers, of Dublin and Liverpool, claimed £27 11s. 5d. from Thomas Pickett, 14, Lee Street, Sutton, for goods supplied. Mr. H. L. Riley appeared for plaintiffs, and Mr. J. Massey for defendant. It was stated by Mr. Riley that plaintiffs were satisfied that the goods had been sold to Mrs. Pickett, who had carried on business as a tobacconist before she was married to defendant, and they had agreed that she should be substituted as defendant for Thomas Pickett, and that judgment for £15 should be given against her. They had discovered that the balance had been paid to a traveller, but had not reached plaintiffs. It was agreed that judgment for the amount stated should be given against Mrs. Pickett, and that Thomas Pickett should be allowed a guinea and a half for costs.

### HEYES v. MEATES. THE PROMOTION OF THE VENNER CIGARETTE MACHINE CO. LTD.—

In the Lord Mayor's Court, last month, Mr. Frederick Heyes, accountant, 27, Clement's Lane, sued Mr. Thomas Arrowsmith Meates, 10 and 11, Austin Friars, for £4,500, being the value of 4,500 shares in the Venner Cigarette Co. Ltd. In the alternative the plaintiff asked for an account to be taken to ascertain what cash and shares had become due to him under the defendant's memorandum in writing, dated August 4th, 1898. Mr. Macoun (instructed by Mr. Pakeman) was counsel for the plaintiff, and Mr. Witt, K.C., and Mr. Kerley (instructed by Messrs. Kerley, Son & Verden) appeared for the defendant. Some time in the year 1898 the plaintiff became interested in some patents for a cigarette machine. The owners of the patent were to pay him a commission on any purchaser he introduced. At the same time he had an option to buy one of the patents himself, the idea being that he was to buy the patents by means of the formation of a company or otherwise. He entered into an agreement with the defendant, and under it a company was to be formed for the purpose of buying the patents. The defendant was to pay the expenses of flotation, and any profits were to be divided. In August a new arrangement was come to, and, according to the plaintiff's story, the defendant was given a free hand to make any arrangement he liked with the vendor company on the condition that he (defendant) should secure all the capital that was necessary, and should give the plaintiff 2,500 fully-paid shares in the company, and £500 in cash to be paid as and when certain sums were received by the defendant. The plaintiff's case was that a company had been formed, but that he had not received either the cash or the shares. The defendant pleaded that if he agreed as alleged he was induced to

do so by reason of the fraud of the plaintiff, who concealed from him a certain agreement with the vendors, and represented that he was selling all his rights as against the said vendors, whereas in fact the plaintiff was entitled to be paid £200, and to have transferred to him 1,750 ordinary shares and 1,300 deferred shares. The defendant counterclaimed for damages, and also for the sum of £181 7s. 4d. on an account stated, and £308 7s. 7d., money paid by him for the plaintiff's use. Mr. Witt stated that the amount to which the plaintiff was entitled under his agreement was £186. The plaintiff admitted that the sum of £181 7s. 4d. was due to the defendant, leaving a balance of £4 13s. in his favour. As against this the defendant said a sum of £308 7s. 7d. was due to him. In reply, the plaintiff said the amount paid by the defendant on his behalf might be £130 or £140, but he could not admit that £308 was due. The defendant in his evidence said that the plaintiff was to receive £500 in cash in the same proportion as he (defendant) received cash from the company. He (defendant) was to receive £3,300, and had, in fact, received £1,975. The plaintiff was entitled to a sum of £163 of that amount. He had paid and lent certain moneys to the plaintiff, and £238 8s. 1d. was due to him (defendant). Of that amount the plaintiff had repaid £61 10s. 7d., leaving a balance of £176 17s. 6d. After giving credit to the plaintiff for his proportion of the £500, there was due to him (defendant) a sum of £245 4s. 10d. Eventually, by consent of the parties, a verdict was entered for the plaintiff, and an order made for the transfer of 4,500 shares in the Venner Cigarette Company to the plaintiff. On the counter-claim judgment was entered for the defendant for £125, the defendant undertaking upon receiving any further sums of money from the company to inform the plaintiff of the same, and pay him the proper proportion.

### RUTHERFORD v. RYAN. ILLEGAL SEIZURE.—

This case, heard before Lord Justice Holmes and a common jury, at the County Derry Assizes, on July 18th, was an action brought by David Rutherford, Derry, against James G. Ryan, trading as Messrs. Lambkin Bros., tobacco merchants, Cork, for £200 damages for wrongful and illegal seizure. £10 had been lodged in court in full satisfaction of the claim. Dr. Todd and Mr. Drummond (instructed by Mr. Foster, solicitor) appeared for the plaintiff, and Mr. Denis Henry, K.C. (instructed by Mr. William O'Doherty, M.P.), for defendant. William Foster, solicitor for the plaintiff, David Rutherford, stated that there was a decree against Rutherford for £7 odd. He got instructions to appeal against it. Mr. O'Doherty, solicitor for Lambkin Bros., agreed to take 5s. in the £1 and the costs in full discharge of the debt. This was paid a few days before the March Assizes, and got a receipt (produced). Witness was not aware then of the decree being lodged with the Sheriff. When he paid that he understood the matter was settled. On 1st of April he heard about the seizure. Mr. Rutherford paid 5s. in the £1 to all his creditors when he settled with defendant. The decree had been lodged with the Sheriff in January. To Mr. Henry—Messrs. Lambkin Bros. were the only creditors who would not at first accept 5s. in the £1, and the appeal was for the purpose of bringing about the arrangement with them. David Rutherford, plaintiff, swore that he advertised an auction of his goods on 1st April. He was showing some intending purchasers round the place, when the Sheriff's bailiffs came in to seize. When the people who were at the sale saw the bailiffs most of them went away. Witness went to Mr. Foster for Lambkin Bros.' receipt, and showed it to the bailiff, who presented it to the Sheriff. The other bailiff stayed till he was instructed to leave from the Sheriff's office. The sale afterwards proceeded, but he considered the sale

## TRADE NEWS AND NOTES—continued.

was a good deal injured by the people leaving on account of the bailiffs being there. To Mr. Henry—The sale was principally furniture, most of it almost new. The proceeds of the sale was £32 6s. 10d. Mr. Samuel M'Laughlin swore that he was at the sale. There were a good many people there till the bailiffs came. About twenty people left after the bailiffs came. The sale went on after the bailiffs left, but witness thought the articles went very cheap. Denis Devlin, Sheriff's bailiff, stated that he went to seize on the decree. To Mr. Henry—He had gone to seize once previously, when Mrs. Rutherford claimed the furniture. Witness on 1st April was only about five minutes there and his assistant about half-an-hour. To Mr. Drummond—He was instructed by the Sheriff shortly after he had gone to the house that the decree had been settled. Mr. Mooney, builder and contractor, said he was going to attend the sale, intending to buy furniture, but turned on account of what he heard about the bailiffs being there, and he did not attend. Mr. Henry, in addressing the jury, said the question to decide was whether or not the sum of £10 lodged in court was sufficient. The plaintiffs were a firm of tobacco manufacturers, so far away as Cork, and they lodged the £10 to save the expense and trouble of trial in Derry. Mr. Bond, the auctioneer, who would be a valuable witness as to value, was not called, though available, and he (counsel) contended that the £32 realised at the sale, plus the £10 lodged in court, was a fair amount for furniture two years old at an auction. Mr. William O'Doherty's managing clerk swore that Rutherford admitted the debt (£8) in the Recorder's Court, and a decree was given. Rutherford appealed, but no recognizance was lodged. Mr. O'Doherty gave the decree to the Sheriff for execution, but it was not executed, as the Sheriff said there was an appeal pending. Witness had stated in the Sheriff's office if the Sheriff had any hesitation in executing the decree Mr. O'Doherty would indemnify him. After the settlement, by which the 5s. composition was accepted, no notice was given to the Sheriff. This was only an oversight. Dr. Todd, in addressing the jury, commented upon the fact of no notice having been given to the Sheriff of the settlement and of the inopportune time that the bailiffs had gone to seize.—The jury found for the defendant, and his Lordship decided that the £10 lodged was sufficient.

## CHEAL v. DE PINTO. A COMPLICATED DISPUTE.

—At the Hastings County Court, on July 22nd, before His Honour Judge Martineau, the hearing of the action Cheal v. De Pinto came on. The plaintiff, Mr. Isaiah Cheal, a timber merchant, &c., of Hastings, sought to recover from Mr. De Pinto, a cigar merchant, of 1, Cleveland Gardens, Hyde Park, the sum of £70 2s. 11d. for work done and materials supplied in connection with alterations to The Limes, Buckhurst Road, Bexhill. Mr. Humphries appeared for plaintiff, and Mr. Kenrick for the defendant. From the evidence given it transpired that a firm of builders, Messrs. Moon & Garner, had entered into a contract with the defendant to do certain alterations to The Limes, but finding themselves short of money, Mr. Moon approached the present plaintiff for a loan for wages, &c., and assigned to him as security the amount to be received from Mr. De Pinto for the work. The defendant contended by his evidence, and through counsel, that he had given no instructions whatever for the extras, and that the work had not been carried out according to the specifications. The specifications, it appeared, had a number of items crossed out in red ink, and Mr. Moon, in his evidence, said that Mr. De Pinto had said he could not go beyond £250 for the work, and that it was at defendant's instructions that the items were deleted so as to bring the figure down to that amount. Defendant denied, too, that he had given the

architect who was engaged any discretionary power.—Evidence on behalf of plaintiff was given by plaintiff, Mr. Moon (of Messrs. Moon & Garner), Colonel C. S. Lowndes, Mr. Campbell, Mr. W. H. Alton, Mr. Stallett, and Mr. H. Ward, and for the defence by Mr. De Pinto and Mr. William Cooper, an architect.—The latter, in cross-examination, admitted that he had, in his examination of the work, taken no notice of the red or black ink erasures on the specification, and counsel for plaintiff intimated that under those circumstances he had no questions to put.—Mr. F. H. Plowman, architect, of Hastings, said that he had gone through the report of Mr. Cooper and examined the work, and it was perfectly correct. There were the differences as stated in measurements and materials used. His opinion was that the work had not been carried out as it should have been, and that it had been a case with the builders of all take and no give. Witness was severely cross-examined by Mr. Humphries, who elicited the facts that witness had not noticed many additions to the specifications. Counsel described witness's remark that it was all take and no give as absolutely unjustifiable.—Mr. Kenrick, on behalf of the defendant, made a lengthy speech, and raised several points of law. He contended that Mr. Alton was not employed as an architect in the usual way, and therefore he could not be said to act in the customary manner.—His Honour said he should consider himself a lunatic if he did not employ an architect when he had building work to do. He thought it was likely they would have to pay double the money in trying to save a few pounds over an architect.—Counsel still contended that he was not employed in the usual professional way. If his Honour decided that point in his favour, there was no need for further trouble. Continuing, counsel said his client admitted that £10 6s. 1d. was due, and that amount he had paid into Court. The work represented in the other extras was not ordered by or assented to by him. Counsel further contended that the assignment was not valid, inasmuch as it was made after Messrs. Moon & Garner had filed the petition in bankruptcy.—His Honour said he should require evidence that Mr. Cheal had knowledge of that fact.—Mr. Humphries said he would put Mr. Cheal into the box.—Mr. Cheal, sworn, said that when the assignment was made he had no knowledge or idea that an act of bankruptcy had been committed by Messrs. Moon & Garner.—His Honour: You had no knowledge whatever?—Plaintiff: None whatever.—Cross-examined by Mr. Kenrick, plaintiff said he had served Moon & Garner with timber from time to time, and had got paid. He did not know they were embarrassed. He had had financial transaction with Mr. Moon, but had never financed them or advanced them more money before the occasion which had given rise to that action. Plaintiff took the assignment for money advanced. He had never heard of the petition, and would swear that he had no knowledge of any petition having been served at the time he took the assignment. If he had he would most certainly not have taken up the job.—Counsel addressed his Honour, and raised a number of legal points, which occupied the attention of the Court for a very long time.—Mr. Humphries, replying for plaintiff, said the case was one in which the defendant sought to evade his obligations. He was the owner of a house of which Colonel Lowndes was tenant, and the latter gentleman wanted certain alterations and additions made. He entered into communication with the landlord on the subject, and the landlord agreed to certain alterations on Colonel Lowndes paying an additional rent. In due course, defendant got into communication with Messrs. Moon & Garner, who tendered to specifications supplied, but the amount was more than defendant was prepared to pay. The specifications were accordingly altered by striking out in red

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## TRADE NEWS AND NOTES—continued.

ink a quantity of the work proposed, and afterwards a further estimate was given. A third proposal was made, and ultimately Messrs. Moon & Garner agreed to execute the work for £250. An architect was employed and the work was done. Mr. Humphries then reviewed the evidence that had been given, and the correspondence that had been read.—His Honour, in summing up, said that Mr. De Pinto had said he had never given his consent to the alteration in red or black ink in the specification. He (the Judge) was not prepared to accept that evidence. He had not the slightest doubt but that from the first to the last the work was properly and with the knowledge of the defendant altered in red and black, according to the specification he had before him. He did not think Mr. De Pinto's evidence on that point was trustworthy. The next point was, did the plaintiff execute the work properly or not, and he (the Judge) felt that he had. There was not the slightest doubt Mr. De Pinto employed an architect, in an irregular way, it must be admitted, but he employed Mr. Alton, and that gentleman had certified that the work was properly done. The position of the architect was perhaps a repugnant one; but he must say that he was impressed by the fairness and the honourable way in which Mr. Alton had given his evidence, and done his duty. Mr. Alton ultimately gave the final certificate when the work was done to his satisfaction. Mr. De Pinto would have to pay for those extras. He (the Judge) did not believe Mr. De Pinto's evidence as to the drain pipe, and he did not see any cause for reflection on the truth and honour of the architect. He (the Judge) considered the plaintiff was entitled to every shilling of the claim, with the exception of £2 2s., which was in respect to a little deviation from the contract entered into. He believed, under the 49th section, the assignment was valid. Mr. Cheal had had no notice of any act of bankruptcy on the part of Messrs. Moon & Garner when he took the assignment. The plaintiff was entitled to judgment for the amount claimed, less the £2 2s. he had mentioned. There would therefore be judgment for plaintiff with costs. Mr. Humphries: For £68 os. 11d.? His Honour: Yes. The money paid into Court must be credited. I dismiss the counter claim with costs.

## CIGARETTE PICTURES: IMPORTANT DECISION. HILDESHEIMER v. W. F. FAULKNER (LTD.).

This was an appeal against a decision of Mr. Justice Kekewich as to the amount of the penalty to be inflicted under section 6 of the Fine Arts Copyright Act, 1862, for an unauthorised circulation by the defendants of printed copies of 12 pictures, of the artistic copyright of which the plaintiff is the owner. The pictures are used in connection with packets of cigarettes. The action was brought to restrain the infringement of the copyright by the defendants, and on May 22nd, 1900, an injunction was granted, restraining the defendants from selling or distributing prints of the 12 pictures, other than those made by the plaintiff, and an inquiry was directed to be made in chambers how many copies of the pictures printed by certain other named persons for the defendants had been put in circulation by them. The Master by his certificate found that 1,012,600 copies of the pictures printed for the defendants by the persons named had been put in circulation by the defendants. By section 6 of the Act "if any person, not being the proprietor for the time being of copyright in any painting . . . shall, without the consent of such proprietor, repeat, copy, colourably imitate, or otherwise multiply for sale, or knowing that such repetition, copy, or other imitation has been unlawfully made, shall sell . . . any copy . . . of the work . . . such person for every such offence shall forfeit a sum not exceeding £10." The plaintiff took a summons for the determination of the amount of the penalty to be paid by the defendants.

The questions were:—(1) Whether the order for the printing of a million copies constituted a million offences or only one offence; (2) Whether, if each copy constituted a separate offence, the penalty should be fixed at one farthing for each copy put in circulation, which would amount in the whole to £1,054 15s. 10d., or whether it should be fixed at some smaller fraction of a penny for each copy. Mr. Justice Kekewich said that, according to "Ex parte Beal" (L.R., 3 Q.B., 387) the plaintiff was entitled to a penalty for each copy circulated. But his Lordship thought that this penalty must be some recognised actually existing sum, and not merely a sum which could be expressed in figures, but did not represent any actually existing coin of the realm. His Lordship, therefore, felt obliged to fix the penalty at a farthing for each copy, though he would have been glad if he could have avoided coming to a conclusion which would give an extravagant amount for pictures which were of merely ephemeral value. His Lordship stayed execution pending an appeal, on the terms of the defendants paying £200 to the plaintiff, and paying the rest of the amount into Court. The defendants appealed. It was stated that the cost of producing a million copies of the pictures was only about £100. Mr. Warmington, K.C., and Mr. A. J. Walters appeared for the defendants, Mr. C. H. Rames, K.C., and Mr. Hildesheimer appeared for the plaintiff. Judgment was given on August 2nd.—Lord Justice Rigby, in giving judgment in favour of the appellant, said that in his view £200, the amount already paid to plaintiffs, was a reasonable sum, and the Court was not bound to fix a sum made up by the addition of the separate sums which could have been recovered had there been a separate action in respect of each infringement. Lord Justice Collins was of the same opinion. The defendants were technically within section 6, and they had become liable for penalties in respect of a million copies of the pictures. It was admitted that there were a million offences, and that a million penalties had been incurred. The question was, At what rate were the penalties to be fixed? Section 6 spoke of a "sum" not exceeding £10. The penalty must be between £10 and something else. It was said that that something else must be a "sum," and that a "sum" could not be that which had no equivalent in the coinage of the realm; and the learned Judge had given effect to that contention, and had held that he was bound to assess the penalty at not less than a farthing for each offence, though his own view was, if he had felt at liberty to follow it, that the aggregate amount of the penalties ought not to exceed £200. But he held that he was bound by authority to assess the penalty at not less than a farthing for each offence. His Lordship was of opinion that the Court was not bound to fix the penalty at a farthing for each offence. He could see no reason in the words of the statute or in common sense for so doing. The Court was not limited by the standard of coinage existing from time to time.—Lord Justice Romer also agreed. His Lordship could see no reason why, when the action was brought for a number of offences, a sum should not be given which, when divided by the number of offences, would give for each a fraction of the lowest coin of the realm. It was said that the Court had no power to do this, because when the action was brought for a million offences it must be treated as if there had been a million actions. His Lordship declined so to treat it. And, even if it were so treated, it by no means followed that the Court would be bound to give a million judgments. So long as the judgment was in proper form his Lordship could see no reason why it should not be for one aggregate sum, even though that sum, if divided by the number of offences, would give for each something which was not recognised as a coin of the realm.

## TRADE NEWS AND NOTES—continued.

## Police.

**A COLLECTOR IN TROUBLE.**—At the Liverpool Police Court, on July 12th, George Phillips, a well-dressed man, 48 years of age, was charged with the embezzlement of three amounts of £7 12s. 3d., £2 6s. 6d., and £1 9s. 2d., the money of his employers, Rycroft & Co. Ltd., cigar and cigarette importers, Chapel Street. The accused had been with the firm about 11 months, and was taken ill on June 21st. Inquiries during his absence elicited the fact that there were discrepancies in his accounts as collector, making a total of £13 11s. 4d. The defalcations were discovered owing to a discrepancy between a receipt given by the accused and the counterfoil in his book. Detective-sergeant Jackson arrested the prisoner. The latter denied any criminal intention, alleging that he had utilised the moneys not accounted for in settlement of bad debts of the firm and payment of expenses. This was stated by Mr. Rycroft to be incorrect. Mr. Stewart sent the prisoner to prison in the second division for three months.

**A TOBACCONIST'S SHOP RAIDED.**—Before the Southampton Bench, on July 19th, Walter Barker, hairdresser and tobacconist, 60, London Road, was charged on a warrant with carrying on a "betting business" on the premises.—Mr. W. L. Bell defended.—Police-constable A. C. Brown deposed that on July 12th, after purchasing a packet of cigarettes, he handed defendant a betting slip backing Mackintosh to win a certain race. Defendant accepted the slip, together with a shilling, remarking "Right O! thanks." Later in the day witness acquainted defendant of the fact that he had backed a winner, and that his slip was signed "E. Stanfield." In handing witness the money, defendant remarked, "You ought to have put £5 on Mackintosh; it was bound to win." During the course of a general conversation, defendant asked witness who introduced him to his shop, adding, "Was it the cabby?" to which query witness replied, "You are not far out." On the following day witness handed defendant two more slips, together with 5s., and finding that he had again "spotted" a couple of winners he called to draw the money. While having a shave and brush-up three men came in, and he distinctly heard one say, "That will be £6 17s. altogether." The man received this money a little later, and witness, who, with another man, were told to keep an eye on the door, received 13s. as the result of his bets. The following day, about 1.20 p.m., he again handed defendant a betting slip, together with a shilling, and half-an-hour later he assisted Detective-inspector Allison in searching the premises.—In answer to Mr. Bell, witness said he had made four bets, three of which had turned out successful, while the fourth he withdrew, as he found the race was off. Detective-inspector Allison said that, acting on instructions from the Chief Constable, he applied to the Court and obtained a warrant to search defendant's premises, and, in company with the last witness and other officers, he visited the shop, where he acquainted Barker of their mission. Mr. Button inquired whether all the people on the premises would be liable to be arrested, adding that he himself was there for a shave in the morning (laughter). Witness replied that they would be brought to the police-station and the circumstances explained to the Chief Constable. Continuing, witness said they found a jar containing thirteen betting slips (produced) and several sporting papers. Defendant was taken to the police-station, and after being detained a short time he was liberated on bail.—Mr. Bell submitted that there was no case. This was a prosecution under the Betting Act of 1853, which stated that betting

must be carried on "with persons resorting thereto," but there was no evidence of any bet being made except with the constable, neither was there any evidence to show that the payment of £6 17s. was the result of a bet. Defendant carried on two legitimate trades—hairdresser and tobacconist—and the Bench must not assume anything, but must be satisfied, on sworn evidence, that people constantly went there to bet. He did not at all appreciate the mode adopted by the police in getting up the case. The constable happened to be a very successful speculator. As regards the slips found on the premises there was no proof to show how they were sent, and under the 1853 Act there must be physical attendance by the individual, and there was no evidence of more than one person who went there.—The Bench retired to consider Mr. Bell's arguments, and on their return the Chairman said the magistrates had unanimously decided against him on both points.—Mr. Bell: I will content myself with asking you to state a case upon it. Continuing, Mr. Bell said defendant had only been in the town a few months, and he was a respectable man carrying on a legitimate business. The constable had committed an offence to catch the defendant, and under the circumstance he hoped they would only inflict a nominal fine.—The Bench again retired, and after a short absence the Chairman said that although defendant was liable to a penalty of £100, they had decided to impose a fine of £10 and costs (9s.).

**A COLCHESTER TOBACCONIST RAIDED.**—On July 26th, the Colchester Police made a raid on the premises at North Hill, occupied by Mr. Simmons, tobacconist. The defendant and one of his customers were conveyed to the station and searched, and a number of books seized. The only evidence obtained related to two bets of 1s. each. Defendant was convicted and fined £20 by the Colchester Bench on July 3rd, the Chairman remarking that, in his opinion, the plea put forward as to the insignificance of the bets was a serious aggravation of the offence. The Bench had seriously considered whether they were justified in letting defendant off with a fine, but did so in consideration of his previous good character.

**VAN ROBBERY.**—At the Worship Street Police Court, on July 26th, William Ayres, labourer (31), giving an address at a common lodging-house, was charged, before Mr. Haden Corser, with stealing from a London and North-Western Railway Company's van a parcel of tobacco, value £2 3s. 3d.—The evidence of John Herbert Strickland, carman, showed that the parcel was one of four consigned by Messrs. R. & J. Hills, Ltd., of Shoreditch. The witness missed the parcel from his van, and subsequently saw the prisoner with it in his hand. He chased the prisoner, who struck at him, but a detective came up at the moment, and the prisoner was arrested.—The prisoner pleaded guilty, and was sent to hard labour for three months, the Magistrate remarking that these cases were getting far too frequent.

**A PROMPT CAPTURE.**—At the Clerkenwell Police Court, on July 20th, William Harris (17), a wood chopper, of no fixed abode, was charged, before Mr. Baggallay, with stealing from inside the shop, 244, Gray's Inn Road, a box containing 2 lbs. of tobacco, the property of Alfred Barrett, tobacconist.—Harris crept into the prosecutor's shop while the storm was at its height the previous day. Owing to the prevailing darkness the prosecutor, who was in the shop parlour, did not observe Harris, and did not become aware of his presence until he heard the scales fall from the counter. He then saw Harris leaving the shop with a box containing tobacco which had been taken from behind the counter. The prosecutor arrested the prisoner a few yards from the shop.—Mr. Baggallay sent Harris to gaol for 14 days.

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## TRADE NEWS AND NOTES—continued.

**TEMPTED AND FELL.**—At the Lambeth Police Court, on July 26th, William Baker (21), described as a hawker, of no fixed abode, was charged with stealing from inside the shop No. 102, Aere Lane, Brixton, two boxes of cigars, the property of Cyril Moon, a tobacconist.—After committing the robbery the prisoner ran off, but was pursued and caught by a gentleman named Webb, who handed him over to Police-constable M'Keon, 382 W. The accused, who was carrying the boxes of cigars under his arm, then exclaimed, "All right, guv'nor, I took them."—The prisoner now said he went into the shop for a pennyworth of tobacco. He was in there for about five minutes, but no one came, and he felt a strong temptation to take the cigars.—Mr. Hopkins sentenced him to one month's hard labour.

**ALLEGED FALSE REPRESENTATION.**—Before the Croydon Borough Bench on July 22nd, George Follett (44) of 1, Hawarden Grove, Herne Hill, traveller, was charged, on remand, with obtaining from Thomas Henry Poole, of the "Jolly Sailor," South Norwood, £6 10s., by falsely representing himself to be a traveller in the employ of Messrs. Lusby & Co., cigar merchants, of 44, Lower East Smithfield.—Mr. C. G. Cudby appeared to prosecute, and prisoner was defended by Mr. G. W. Dennis.—Capt. John Elphinstone Hugh Orr, of 3, Sloane Court, S.W., retired army officer, said the firm of Lusby and Co. was incorporated in February, 1898, to carry on the business of cigar and tobacco merchants and manufacturers. Witness was one of the original directors of the company. Mr. Edward John Lusby had been the managing director since the incorporation of the company. Mr. Lusby left London on Sunday week, witness believed. He saw him on the previous Saturday.—Mr. Cudby: Are you acquainted with George Follett?—Witness: I have never seen him before to-day.—Mr. Cudby: Has defendant ever had authority to receive orders on behalf of the firm?—Witness: He has never been appointed to represent the firm, but I believe he had authority to get orders.—Mr. Cudby: What authority had he to represent the firm?—Witness: We had an agent called Robertson. Robertson had a room in our building and employed sub-agents to travel for him. Robertson had authority to collect accounts for the firm, but sub-agents had not.—Further questioned witness said the accused had no authority to collect accounts or to endorse cheques. At least, there was no minute in the company's books to that effect. The cheques had always been endorsed by the secretary or a director. The firm had never received payment of the account of £6 owing by Mr. Poole, of the "Jolly Sailor," South Norwood, to Messrs. Lusby.—Sidney Ford, late secretary of Messrs. Lusby & Co., said he had seen the prisoner on a number of occasions, but he had never given Follett authority to collect accounts for the company. Follett was in Robertson's employ. The endorsement on the cheque (produced) was not made by anyone in the service of the company. He thought it was in Follett's handwriting, but he could not say for certain. Mr. Poole, licensed victualler, of the "Jolly Sailor," South Norwood, said on the 18th December, 1900, the accused called at his place and asked for an order for cigars. He said he was travelling for a better firm than he was previously engaged by, and showed a sample of cigars. He said the firm he was travelling for was Lusby & Co., and witness gave him an order for 500 cigars. As a matter of fact 1,000 were sent in. When witness next saw defendant he complained of his having exceeded the order, but paid him the account. Prisoner gave the receipt (produced), and witness saw him write his name to it. Some time afterwards application was made for payment of the amount, and eventually witness was sued for it in the County Court.—Detective Allerton repeated the evidence previously given by him, to the effect that

on Saturday afternoon, the 13th inst., he executed the warrant upon the defendant at his house at Herne Hill. He said, "I know the charge. I never recognised Lusby and Co. I was employed by another agent, who authorised me to collect money for goods delivered and take my commission out of it." Witness was accompanied by Detective-sergeant Easter. After the charge was taken at the South Norwood Police Station prisoner said, "It is perfectly false. I sold him the cigars (meaning Mr. Poole) and he paid me the money. I don't see where the false pretence came in in any way." Prisoner was further charged with embezzling the sum of £4 15s., received for and on account of his employer, George Freeman. Mr. Treadwell appeared to prosecute. After evidence had been given, prisoner pleaded not guilty to both charges and reserved his defence. He was committed to take his trial at the ensuing Quarter Sessions for the borough.

**UNJUST SCALES.**—Before the Devonport Bench, on July 10th, William Britton, manager to Charles Jones and Co., tobacconists, was summoned by an Inspector of Weights and Measures for using unjust scales. Prosecutor said he found the scales 30 grains against defendant who said he would have them repaired. Ten days after he found the scales were against the customer, a couple of nails being inserted. The Bench fined defendant 10s. and costs.

**ALLEGED EMBEZZLEMENT.**—At the Sheffield Police Court, on July 10th, Frederick Smith (20), of 12, Granville Mount, appeared before the Stipendiary on charges of having embezzled several sums of money, belonging to Charles Godber, wholesale and retail tobacconist, 105, Spital Hill, and also of stealing cigars and other goods, the property of Godber. Mr. A. Neal prosecuted, and Mr. R. Fairburn was for the defence. Defendant was in the employ of Godber as shop assistant and canvasser, at a wage of £1 per week. One of the prosecutor's customers was Harry Cooke, manager of the restaurant and billiard-room at the Lion Hotel, Wicker, but as he only bought cigarettes, prosecutor decided that the profit was not sufficient to make it worth while to continue the account, and ordered it to be closed. Smith, however, went on selling goods to Cooke, giving receipts on his master's billheads. It was alleged he did not enter the items on the slate which was used for noting amounts received, and he was accordingly charged with embezzling the money. When his room was searched a box of cigars, some packets of cigarettes, and two cigarette cases were found, and he was charged with stealing these goods. When arrested by Detective Flint, defendant said, "Right, I can soon answer for that." The defendant gave evidence, admitting receiving the amounts from Mr. Cooke, but he swore he handed over the money received and entered the amounts on the slate. As to the articles which he was charged with stealing, he declared he bought the box of cigars and one of the cigarette cases at the shop, putting the money in the drawer, whilst the other cigarette case was purchased by him as a present for a friend.—Defendant was committed for trial at the Quarter Sessions.

**FALSE PRETENCES: SEVERE SENTENCE.**—On July 30th, Joseph Henry Gibbs (50), commercial traveller, of 103, Princess Road, Moss Side, Manchester, and formerly of Coventry, was at Chester Assizes convicted and sentenced for obtaining 2,000 cigars by false pretences.—Prisoner had surrendered to bail on indictments charging him with feloniously uttering a forged receipt for the sum of £12 3s. 9d., with intent to defraud at Chester on the 25th March, 1901; with embezzling sums amounting to £20 9s. 1d., the moneys of George Day, cigar manufacturer, Chester, between the 3rd December, 1900, and the 4th March, 1901; and with obtaining 2,000

## TRADE NEWS AND NOTES—continued.

cigars by false pretences. The last-named charge was the one proceeded with.—Mr. Trevor Lloyd prosecuted, and the defendant, who pleaded not guilty, was defended by Mr. D. A. V. Colt Williams.—Mr. Lloyd said defendant was employed from October, 1900, as a traveller to Messrs. George Day & Co., cigar manufacturers, Chester. At first he received a salary, but under a fresh agreement he was employed at the nominal salary of £1 per annum and commission on goods sold. It was a condition of his employment that he was only to get orders for the trade, and had no right to supply goods to private people. In October last defendant obtained in the ordinary way an order from Mrs. Stanley, tobacconist, Manchester, which was duly executed and paid for. On December 13th he ordered 1,500 cigars to be sent to Mrs. Stanley. These were obtained by the defendant either for himself or for his friends. He went to Mrs. Stanley's shop and asked if the goods might be sent to her place, and she foolishly said they might be. When they arrived on December 15th defendant took them away, and gave Mrs. Stanley a receipt for the cost of them, which had never been paid. On December 15th he ordered another 500 cigars in a similar way. Some time passed, and Mrs. Stanley was surprised to receive a bill from Messrs. George Day & Co. for these goods, and on defendant being interviewed about it, he took away the receipt he had given himself and wrote out another receipt upon Messrs. Day's official form. He had no earthly right to do that (said counsel) because no money had been received, and they said that by false pretence he made to Day & Co. he obtained the cigars and never paid a farthing for them.—Evidence was then called, and counsel's opening statement was borne out by prosecutor, who said the terms under which defendant was employed were a nominal salary of £1 per annum and a commission of ten per cent. on all executed orders. He denied in cross-examination that defendant declined to go on a salary of £300 a year because he preferred to work simply as an agent. It was the outcome of their complaint that his turnover was not enough. If he sold goods to private customers the firm was in ignorance of it. He admitted, in reply to Mr. Williams, that defendant had returned a cheque and commission sheet because he claimed a larger amount than had been sent to him. Mr. Colt Williams, for the defence, contended that there was a bonâ fide dispute between prosecutor and defendant as to the latter's commission. Gibbs had withheld money until being paid what he believed was his due, and not with any intention to defraud. The lever of the criminal law had been set in motion to extract money from prisoner which ought to have been demanded by civil proceedings. It was a grossly unfair thing to hold up the pistol of the criminal law at a man's head and say "Stand and deliver; unless you pay this money you will be prosecuted." Was it a right and fair and an English way of doing things, to put a man in the dock and charge him as a felon? Had Gibbs paid for the cigars in the ordinary way not one word would have been heard about this case.—Accused gave evidence in the witness box, in the course of which he repudiated the suggestion that he was anything more than an agent for Messrs. Day, who, he said, had frequently invoiced goods to himself and his friends. As an agent he was free to order those goods, and to deliver them, and to pay Messrs. George Day in the ordinary way. There were over 200 cases in which he was entitled to receive his share of half profits. He intended to forward a cheque when the account for the cigars was due. He hadn't the slightest intention to defraud, and he gave the receipt to Mrs. Stanley simply to relieve her of all responsibility in the matter. The cigars were for his friends, and personally he was not interested to the extent of a farthing in the transaction.—

Mr. George Greg, of a firm of fruit brokers in Liverpool, deposed to the excellent character borne by defendant hitherto.—The jury retired to consider their verdict. They returned into court finding prisoner "guilty of obtaining the cigars by false pretences, but considering it a small technical offence," recommended him to leniency.—The Judge, taking into consideration the recommendation of the jury, said he should not pass so severe a sentence as he should have done in the ordinary course. It was necessary that educated people who had the means of committing great frauds on their employers should be punished severely, not only as a punishment to themselves, but as a warning to others. The least sentence he could pass was nine months' hard labour.

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## THE VIRGINIA CROPS.

WRITING under date of July 23rd our United States' contemporary, *The Southern Tobacconist*, states that reports from the dark Virginia belt, while they are much better than those of their bright belt, are altogether good for the crop planted, but the weather has been rainy for ten days, followed by sunshine. The grass and weeds are growing as fast as tobacco, and labour is inadequate to keep them down on most farms. Nevertheless, the dark crop, barring worm-eaten tobacco, will make a larger and probably better leaf than last year from present prospects, and it promises a heavier yield in many sections, though a very small one withal.

Virginia brights have improved the quantity in pounds by late rains, but there has been rather too much of rain and washing of low grounds for general benefit at this time on the crop. Conditions, however, are better than two weeks ago, all told, and if there is labour to keep the crop clear of weeds and worms, a very fair and very moderate crop of brights may result. In regard to the North Carolina crop, it is so much in doubt yet that a number of conservative tobacco men will not express any decided opinion as to the ultimate outcome of same. The greatest number of reports, private and otherwise, are to the effect that the North Carolina bright crop in any season from now on will show a short and inferior crop, not larger or heavier than last year's very short crop; others put the crop at much less still, and we must agree that a cold, wet June, followed by great and long July heat and heavy rains, all too much rain at one time have not been good crop conditions at all.

When the crop is in top and ripening, and the lower leaves are being harvested, heavy rains are not beneficial, but otherwise. When the stalk hardens at a natural time for the maturity of the leaves, there is more hope for development. The difference will be a crop by sections in which a more or less early or later planting took place, and hence there has been such a diversity of opinion as to the crop of the same territory expressed by the same class of people.

The South Carolina crop is now beginning to show up what it is to be in colour, which appears good enough, and quality is yet to be determined by later curing, while the average production is far below the early estimates of the best posted men in the tobacco belt, too many leaning towards their hopes of a good and fuller crop to fill their warehouses, wherewith to secure good orders in advance. The prospects are then that tobacco will open fully high and continue so. The stocks on hand are practically too small to play any part in the values; the new will sell on its own merits, as if there were none other on hand. The British markets have begun to improve some of late, but were the trade abroad as confident as we are of the correctness of our crop estimate, there would be much more activity in the British markets now.

## From the "London Gazette."

### Receiving Orders.

SCOTT, WILLIAM HENRY, tobacconist, The Market Cigar Stores, Market Street, Maidenhead. Date of petition, June 26th, 1901; receiving order, July 20th, 1901, on creditor's petition.

RAWLEY, HENRY CHARLES, tobacconist, &c., 89, Victoria Street, 22, Bridge Street, and 2, Regent Street, Swindon. Date of petition and receiving order, July 27th, 1901, on debtor's own petition.

SMYTHE, S. H., tobacconist, 35, Palmerston Road, Boscombe, and lately carrying on business at 3, Commercial Road, Bournemouth, and 5, Bank Buildings, Boscombe. Date of petition, July 17th, 1901; receiving order, August 1st, 1901, on creditor's petition.

BERESFORD, WILLIAM, lately tobacconist, &c., carrying on business at 126, High Street, Mexborough. Date of petition and receiving order, August 1st, 1901, on debtor's own petition.

### First Meetings and Public Examinations.

ELLIS, FRANK ERNEST WATTS, tobacconist, &c., lately carrying on business at 3, Royal Arcade, and 52, Cowbridge Road, Cardiff. Date of first meeting, July 20th, 1901. Examination, August 2nd, 1901, at Town Hall, Cardiff.

WHITLOCK, JOHN LAWSON (trading as Whitlock and Co.), tobacconist, 180a, Cheltenham Road, Bristol. Date of first meeting, July 24th, 1901. Examination, August 2nd, 1901, at the Guildhall, Bristol.

RENNELS, JOHN WINSOR, tobacconist, 238, Bute Road, Cardiff, and lately trading at 141, Clifton Street, Cardiff. Date of first meeting, July 24th, 1901. Examination, August 2nd, 1901, at Town Hall, Cardiff.

RICHARDSON, FRANCES (known as Frances Carter), spinster, tobacconist, 306, Shales Moor, Sheffield. First meeting, August 2nd, 1901. Public examination, August 8th, 1901, at County Court Hall, Sheffield.

BERESFORD, WILLIAM, lately tobacconist, &c., carrying on business at 126, High Street, Mexborough. First meeting, August 16th, 1901. Examination, August 22nd, 1901, at 3 p.m., County Court Hall, Sheffield.

SCOTT, WILLIAM HENRY, tobacconist, The Market Cigar Stores, Market Street, Maidenhead. First meeting, August 19th, 1901. Examination, September 21st, 1901, at 11 a.m., Town Hall, Windsor.

### Adjudications.

RENNELS, JOHN WINSOR, tobacconist, 238, Bute Road, and lately of 141, Clifton Street, both in Cardiff, July 10th, 1901.

WHITLOCK, JOHN LAWSON (trading as Whitlock and Co.), tobacconist, 180a, Cheltenham Road, Bristol, July 15th, 1901.

RICHARDSON, FRANCES (trading as Frances Carter), spinster, tobacconist, 306, Shales Moor, Sheffield, July 16th, 1901.

RAWLEY, HENRY CHARLES, tobacconist, &c., 89, Victoria Road, 22, Bridge Street, and 2, Regent Street, Swindon, July 27th, 1901.

Opposite to Aldgate Pump.

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# CIGARS AND CIGARETTES.

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Sole Agents for G. & J. A. Caravopoulo's Egyptian Cigarettes, Finest quality, and at lowest prices in the market.

SCOTT, WILLIAM HENRY, tobacconist, The Market Cigar Stores, Market Street, Maidenhead, July 27th, 1901.

BERESFORD, WILLIAM, lately tobacconist, &c., carrying on business at 126, High Street, Mexborough, August 1st, 1901.

#### Notices of Intended Dividends.

DODSON, WILLIAM, tobacconist, 86, White Abbey Road, Bradford. Last day for proofs, August 14th, 1901. Trustee, J. Arthur Binns, Official Receiver's chambers, 31, Manor Row, Bradford.

BARNETT, AARON, formerly jeweller and tobacconist, now tobacconist, carrying on business at 51, George Street, Altrincham, but formerly at 67, Thompson Street, Barry Dock. Last day for proofs, August 16th, 1901. Trustee, C. J. Dibb, Official Receiver, Byrom Street, Manchester.

#### Notices of Dividends.

WILLIAMSON, JAMES EDWIN, tobacconist, &c., lately carrying on business at 14, Lark Hill Road, Stockport. First and final of 1s. 2d. in £, payable July 22nd, 1901, at the Official Receiver's offices, 23, King Edward Street, Macclesfield.

HARGREAVE, RICHARD, tobacco manufacturer, South Church Side, Kingston-upon-Hull. Second dividend of 1s. 9d. in the £, payable August 1st, 1901, at Bank Chambers, Parliament Street, Hull.

GILBORN, WILLIAM HENRY, tobacconist, 18, Oxford Street, Manchester. First and final, 1s. 0<sup>9</sup>/<sub>10</sub>d., payable July 23rd, 1901, at the Official Receiver's offices, Byrom Street, Manchester.

SANDERSON, DIXON, tobacconist, 47, Market Street, Blackpool. First and final of 9s. 7d. in £, payable at Greek Street Chambers, Park Row, Leeds.

#### Notice of Release of Trustees.

WALKER, JOHN (trading as Richard Walker), tobacconist, 185, Bradford Road, and 180, Main Street, Bingley. Trustee, Charles Mason, Park Road, Bingley.

#### Application for Debtor's Discharge.

STEVENS, ADA MARY, late tobacconist, widow, lately carrying on business at Silver Street, Salisbury. Date fixed for hearing, August 15th, 1901, at Council House, Salisbury.

#### Partnerships Dissolved.

The partnership heretofore subsisting between JOHN MCKINNEL BICKLEY and CHARLES DAVID JONAS, carrying on business as cigar merchants at 7, South Molton Street, under the style of Bartlett and Bickley, has been dissolved by mutual consent as and from the 31st day of May, 1901. All debts due and owing by the said late firm as from the 1st day of February, 1900, will be received and paid by the said Charles David Jonas, who will carry on the business under the name of "Bartlett & Bickley." July 11th, 1901.

The partnership heretofore subsisting between ALEXANDER MACGREGOR and WALTER THOMAS ELTHAM, carrying on business as wine, spirit, ale, &c., and tobacco agents, at 479, Coventry Road, Small Heath, Birmingham, under the style of "Macgregor and Eltham," was dissolved by mutual consent as and from July 22nd, 1901.

The partnership heretofore subsisting between ARTHUR JAMES JOHNSTON and NAFTALI MAYER, carrying on business as tobacco dealers and general merchants at 69, Leadenhall Street, E.C., under the style or firm of "Johnston, Mayer & Co.," has been dissolved by mutual consent as and from July 31st, 1901. Debts due and owing by Naftali Mayer.

The partnership heretofore subsisting between BERTRAM WITHERBY and MARCUS WEINBERG, carrying on business as cigarette and tobacco manufacturers and cigar merchants at No. 1, Ryder Street, and 43a, Duke Street, St. James', London, under the style of "Weinberg & Co.," has been dissolved by effluxion of time as and from July 12th, 1901. Debts due and owing by Marcus Weinberg.

## In the Matter of

DAVID NEAL.—On July 26th, at Bankruptcy Buildings, Carey Street, the debtor made application for an order of discharge. The bankrupt had traded as a cigar importer and cigarette manufacturer at 37, Lower Kennington Lane, and formerly as a wine and spirit merchant at London Road, Croydon. He filed his petition in May last, returning his liabilities at £1,021 18s. 7d., and his net assets at £222 13s. 11d., in respect of which the sum of £144 3s. 4d. has so far been realised. It was reported that the assets were not sufficient for the payment of 10s. in the pound, and that the bankrupt had continued to trade after knowing himself to be insolvent. Mr. G. W. Chapman appeared as Official Receiver, and Mr. O. T. Hodges for the bankrupt. His Honour suspended the order of discharge for the minimum period of two years.

BARNET FRUMIN.—At the Birkenhead Bankruptcy Court, before Mr. Registrar Cave, on July 12th, the debtor, who carried on business as a tobacconist at 181, Grange Road, and 42, Grange Road West, Birkenhead, and at two addresses in Oldham, came before the court for public examination with a statement showing £1,110 8s. 8d. of liabilities and £279 9s. 2d. of assets, the deficiency being £830 19s. 6d. Mr. Percy Hughes appeared for the debtor, and the trustee (Mr. William Denton) was represented by his clerk. In reply to the assistant official receiver, the debtor said he was a Russian, and previous to coming to this country he was employed in a wine and spirit stores. He came to England with a friend about twelve years ago, and worked as a cigarette maker in Manchester for six years. In August, 1893, he opened a tobacconist's shop in Oldham, having about £40 of his own at the time. Two years later he took another shop in Hilton Arcade, Oldham, and he then was about £150 to the good. In August, 1896, he took a third shop in Oldham, in which he also carried on a hairdressing business. This shop he sold in August, 1899. In 1896, when he calculated he was about £300 to the good, he made an ante-nuptial settlement of his furniture on his wife. The value of the furniture so settled was £70 or £80. About that time he had an action for breach of promise of marriage brought against him, which he settled privately by paying £150 for damages and costs. In September, 1898, he took the shop, 181, Grange Road, Birkenhead, and for 12 months his brother managed this shop. He then removed from Oldham and took over the management himself. Last February he purchased the stock and fixtures at 42, Grange Road West, Birkenhead. He lost about £50 in the Grange Road shop in the first six months, and over two years ago he had some money stolen from there. Although he was pressed for money, he had not tried to ascertain his position, and his books did not show all the money he had received and paid away.—The examination was closed.

JOHN LAWSON WHITLOCK, trading as Whitlock and Co., 180a, Cheltenham Road, Bristol, tobacconist. At the Bristol Bankruptcy Court, on July 24th, the first meeting of the creditors in this estate met, when Mr. W. Jefferies appeared for the debtor. The liabilities

were £271 15s. 1d., and the deficiency was estimated at £88 7s. 1d. Debtor began business seven years ago with £200 capital, and since last summer has been purser on a pleasure steamer, leaving his wife to manage the business. "Illness of wife, bad trade, and paying heavy interest to money lenders" are the alleged causes of failure. Debtor's wife claims the household effects. The business has not yet been sold. The Official Receiver remains trustee.

FRANK ERNEST WATTS ELLIS, of 3, Royal Arcade, and 52, Cowbridge Road, Cardiff. The first meeting of the creditors in this estate was held on July 20th at the Office of the Official Receiver. The liabilities are returned at £432, and the deficiency £287. Failure is attributed to bad speculation in taking the Cowbridge Road shop. Debtor commenced business in 1895 without capital. There was no quorum of creditors, and the Official Receiver (Mr. George David) remains trustee.

J. W. RENNELS, tobacconist, Clifton Street and Butte Road, Cardiff. The debtor appeared at the Cardiff Bankruptcy Court on the 2nd inst., before Mr. Registrar Cousins, for his public examination. Questioned by the Official Receiver as to the circumstances under which he transferred his business to Mr. E. G. Hawkins, the bankrupt stated that the reason he did so was because he could not pay his rent and Mr. Hawkins was his landlord. A receipt relating to the transfer was put in, and the Receiver suggested that it had been altered since it was originally drawn up, but this was denied. Debtor admitted having incurred heavy liabilities during the early part of this year with some wholesale tobacco merchants, including an item of £91 14s. 7d. due to Messrs. Ogden, the petitioning creditors. Formerly he was in the wholesale trade, and he was doing a little in that line now. The Receiver suggested that debtor's parting with his business came rather suddenly, but this view was not accepted by him. Debtor admitted that the goods he had purchased of different creditors were handed to Mr. Hawkins in the transfer.—The Receiver: Did you not think your other creditors ought to be paid?—Debtor: I had not paid Mr. Hawkins much.—The Receiver: Did you wish to pay Mr. Hawkins more than any other creditors?—Yes. The examination was adjourned to enable further inquiries to be made.

FRANCES RICHARDSON, who traded as Frances Carter. The debtor, a tobacconist, of 306, Shalesmoor, Sheffield, appeared for her public examination in bankruptcy before Mr. Registrar Binney on the 8th inst. The statement of accounts showed liabilities amounting to £551 17s. 11d., of which the preferential debts payable in full amounted to £9 10s. 0d. The assets were estimated by the bankrupt to produce £151 10s. 0d. A solicitor who appeared for the debtor stated that she had previously been in business in Miller Road, and purchased the Shalesmoor business for £350, which eventually turned out to be far too much money for it. The debtor had kept no books, and the case was

adjourned to permit her to produce an account of receipts and payments.

AN INTERESTING COLLECTION.—Four hundred pipes, no two of which are alike, form part of a collection of Indian relics recently presented to the American Museum of Natural History by Andrew E. Douglass. The majority of the pipes were used by prehistoric tribes. A few are of modern make, and a small number are of Dutch or English origin, and evidently came into possession of the Indians through trading with early white settlers. It is easy to distinguish the comparatively modern from the ancient pipes. Those of prehistoric date excel in beauty of workmanship. The ancient tribes had a much higher artistic sense, corresponding somewhat to that of the Aztecs in Mexico. Smoking was not only a social pleasure to them, but a solemn rite. All the Indian artists' patient skill went into the making of

elaborate pipes. They worked entirely with stone implements of a very crude sort. The pipes for the most part are of stone, but some are of pipe clay and hard woods. While they are fantastic in shape and decoration, they show a curious similarity to pipes of modern times. There are not so very many ways in which a pipe can be smoked, but the Indians varied the rite as much as possible. For example, 39 of the pipes have the clay stem set at a widely obtuse angle to the bowl, as against 103 which form the ordinary right angle between bowl and stem. Four have two stems to one bowl, indicating that two Indians must have smoked the same pipe simultaneously—probably to have celebrated peace or some religious rite. Two pipes have double bowls, each bowl being fitted with a stem opening. Several are shield pipes, with odd short mouthpieces and no stems. A dozen are platform pipes, each bowl setting in a nicely hollowed out plate and fitted with a long stem. The more

ornate ones are carved in the shape of some animal or of human features. One beautiful blackwood pipe has the bowl chased in bird patterns, and is upheld on either side by sculptured grizzly bears. The work is excellently done and dates back to prehistoric times, when the artist must have worked altogether with flint tools. Birds were popular both for the shape of the pipes and for relief work. Many represent the human head. Practically all the pipes were recovered from graves in Indian mounds. No Indian was ever sent to the Happy Hunting Ground without a supply of tobacco and pipes.—*N. Y. World.*

SIGARO TOSCANA.—The British Consul at Leghorn, in his report on the trade of West Tuscany, describes the Tuscan cigar as being about six inches long, and composed of a mixture of Virginia and Kentucky fermented tobacco rolled in an unfermented leaf. Though roughly made, it is absolutely pure, and only costs ten centesimi, or about one penny. Fifty years ago, when the cigar was even better, it only cost ½d.

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# THE ALLIANCE.

## MEETING IN LONDON.



THE adjourned conference between the Manufacturers and the Governing Committee of the Alliance was held on the 16th ult. at the Cannon Street Hotel. The following members of the Committee were present:—

Messrs. M. St. John, D. Herbertson, H. G. Hey, H. Ramill, W. Roe, A. S. Shaw, and T. G. Bodey, but very few manufacturers either put in an appearance or were represented. The press was not admitted. In the evening a meeting of London retailers was held at Anderton's Hotel, Fleet Street, but not much enthusiasm was evident, and the attendance was far from satisfactory, only about 50 being present, among whom, in addition to the before-mentioned gentlemen, we noticed Messrs. G. Dennant, C. E. Newling, J. L. Schaefer, M. Drucquer, P. Henderson, A. H. Cornish, J. Kevis, G. Ransford, S. R. Recknell, A. R. Cripps, U. A. Mabile, J. Watson, J. R. Grove, H. E. Stubbings, J. C. Tackley, F. Malvern, A. Jacobs, T. Newling, A. Sugarman, and Mrs. Middleton, Mrs. Robertson, &c.

Mr. M. St. John presided, and in opening the proceedings said that much fruit-bearing work had been done since he last had the privilege of addressing them. Active opposition, he stated, had been overcome and indifference destroyed in some quarters. They had a large task before them, but he was satisfied with the progress which had been made in the past twelve months. Converts had been gained and minimum schedules issued by people who had never done such a thing before. Even if nothing more was gained, minimum schedules were better than nothing, and he claimed them as the direct fruit of the Alliance. Failure had been prophesied by men outside the retail trade, but that was because they wished for failure; with their own profits secure they cared nothing for the rights or the welfare of others. The task of welding the many members of the retail trade into one common brotherhood seemed beyond human possibilities, but the "dry bones" were beginning to shake, and the movement had not yet ended in a fizzle. They were beginning to be understood by the retailers, and the manufacturers respected them. By and by they would realise that they could not do without the goodwill of the Alliance, and they would be their greatest friends and helpers. Unless retailers got the force of combination, either through the Alliance or any other organisation, they would soon find their freedom gone. The system of tied houses was already in the trade, and manufacturers would tie shops as brewers tied houses. It was being done now. Although the form might be different, the spirit was the same. "Morganising" was abroad, "American Combines" had begun, and "Boss" methods were in the air. If the manufacturers combined and used these methods, the "tied" system would attain mammoth growth, and the men who as retailers were now free, would degenerate into mere conduit pipes of particular manufacturers' goods, and this at such prices as the manufacturers dictated. The moment for plain speech had arrived, and the time for diplomatic speech had gone, and retailers must weld themselves into a solid trade union having for its objects, not the raising of prices to the public or the limitation of fair and honest competition, but to enforce the principles of a living profit and the right to buy from whom they liked. He meant by a "living profit" that 20 per

cent. gross profit must be earned, that is 20 per cent. on the turnover, and not on the cost of the goods. As an illustration take a man with a capital of £400 who opens a shop, rates, rent, lighting, &c., cost £130 per annum. His turnover is £20 per week, the gross profit was 16 $\frac{2}{3}$  per cent. on that amount (equal to 20 per cent. on cost) or £3 6s. 8d. Rates, &c., absorb £2 10s. of this amount, so that all the man gets is 16s. 8d. per week for his capital and labour of 12 to 14 hours per day. Twenty per cent. gross profit was not too much to ask for; they could not keep a carriage and pair on that, but manufacturers kept such things. The Alliance was only asking for a better distribution of profits; they did not want the public to pay more for their goods. It was true, Mr. St. John said, that unfair dealers sold proprietary articles sometimes without any profit at all, but they made up for this by charging 35, 40, and 50 per cent. on their own goods. They said they did well, but this was how it was done, and he called that unfair trading. Reverting again to the "tied" shop system the speaker proceeded. A man who had struggled to live on too small a capital failed, along came a manufacturer, a big creditor, with professions of sympathy and a desire to help. Mr. Manufacturer took the shop in the name of a cousin of his great-grandfather, put in the bankrupt into the shop as manager, and the trick was done; the shop was tied to the manufacturer. The pioneers of the Alliance should stand firm to their principles, and the manufacturers could be brought into line. If they knew that their trade was an organised one they would speedily yield. Lately, the manufacturers had been sending out new lines with circulars, intimating that certain prices must be adhered to, and stating that this was a living profit. If this was honestly intended, why did they not adopt the same principle with regard to their other goods, the older brands, but no, Hands off! You must not touch these, they are sacred! Of course, the meaning was obvious, the minimum schedules and new lines with living profits were only temporary expedients, and if the Alliance were allowed to die, then there would be no schedules.

Mr. Hanson G. Hey, the secretary of the Alliance, then spoke for some time in a similar strain, re-echoing Mr. St. John's speech, but adding nothing thereto, except the statement that he discovered "tied" houses.

Mr. Edmunds inquired for the report on the meeting with the manufacturers held in the afternoon, and on being informed that the business was not completed at their meeting, sought to know if the report was likely to be encouraging.

Mr. George thought that this was scarcely a fair question to ask.

The Chairman explained that the committee had promised the manufacturers not to divulge their transactions until their arrangements were nearer completion, and as secrecy had been promised they must not press too hard for a report. He would be very pleased to lay the report of the whole of the proceedings on the table, but he would not be a party to a dishonourable action.

Mr. Hey said that, before the manufacturers would consent to meet them at a conference, a promise had to be given that no reporters were to be present, and as the policy of secrecy was agreed to they could not now go away from it.

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Mr. Ramill said that although there were small differences of opinion on the details of the Alliance scheme, they were united on the point of striving for 20 per cent. profit on proprietary articles, and this was agreed by the manufacturers to be reasonable at the Liverpool conference. The public would see by their striving to obtain 20 per cent. that the cutters who claimed to save them 33 per cent. were talking utter nonsense.

Mr. Hopkinson, the treasurer, proposed the following resolution:—"We hereby pledge ourselves to support by all legitimate means those manufacturers who secure to the retailers a minimum profit of 20 per cent. on their proprietary articles."

In the course of his speech the Treasurer said that the 20 per cent. profit had been in the front of their ideas since the Alliance began, but he held then in his hand a revised minimum schedule just issued by one firm of manufacturers which showed the highest profit at 15½ per cent., and in many cases it was much lower. The fourpenny tobacco only showed 14 per cent. in 1 oz. packets, and seven per cent. in the 2 oz. and 4 oz. packages. This was not enough, and he was sorry to see the manufacturers treating them in this spirit, as up to the present everything they had given them had been forced from them. Mr. St. John had one fixed idea, and so long as the tobacconists gave him their support he would continue to work for their benefit. Even if the Alliance ideas fell to the ground they had another scheme to fall back upon, but they did not want to discuss this, or give any further information on the point, as they hoped that the manufacturers would meet them in the work of the Alliance.

The resolution was seconded by Mr. Cloake.

Mr. J. Kevis asked for the names of the firms who give 20 per cent., stating that, though they were asked to pledge themselves to support only such firms, they were not told who they were.

The Chairman said that all they were asked to do at present was to support such firms. The minimum schedule was published in the trade papers as a basis of discussion with the manufacturers. The new price list would not come into force before 1st September, and no doubt it would be revised before that.

Mr. Newling said that the schedule had not been before the London delegates before being published in the trade press, and thought the figures ought to have been discussed.

Mr. Hey pointed out that this matter was settled by a special sub-committee, and added that if everything had to go before the whole of the committee, he did not know when they would get their scheme formulated.

At this stage a discussion arose about the wording of the resolution, and Mr. Ramill proposed, and Mr. Newling seconded one in substitution, but eventually this was withdrawn and the word "all" inserted in the original before "proprietary goods."

The resolution, as now amended, was then unanimously agreed to.

Mr. Hey denied that he had sent a document to the Chancellor of the Exchequer recommending an increase of 8d. in the pound on the tobacco duty.

The Chairman, in reply to a question, stated that their conference with the manufacturers was adjourned to a day not yet fixed.

Mr. Kevis asked how many members of the Alliance there were, but was informed from the chair that it was not advisable to answer such a question as it would be showing their hands to the manufacturers.

The usual votes of thanks to the officials brought the meeting to an end, the Chairman appealing to the members of the trade to give him their support in the movement.

## London and District Tobacconists' Mutual Supply Co.

ONE-FIFTH of the shareholders having signed the necessary requisition, an Extraordinary General Meeting of the Company was held on August 1st, at Anderton's Hotel, for the purpose of considering as to whether or not the concern should be voluntarily wound-up. Mr. P. D. Harris presided over a small attendance of about 30 shareholders.—Mr. George, a former director, moved a resolution in favour of winding-up the Company, and in the course of his remarks said that it was quite clear the Company had no reasonable chance of success, they had too small a capital and too little trade, and had lost £213 on the year's working. The reason, in his opinion, was that some of the customers were privileged, and their custom was at the rates they paid quite worthless. He challenged the Chairman to show that with a turnover of £27,000 they could pay the expense of carrying on the business. Mr. Henderson declared that Mr. George's action had prevented any chance they might have had of succeeding. Mr. Hambry made a very necessary appeal to the meeting to avoid personalities and discuss the proposal in a business-like fashion. He (the speaker) found it suited his convenience to buy from the company, but if others thought winding-up the better course he should not oppose. Mr. Body argued that should the proposal be carried it would mean that the manufacturers would bring out new price lists.

Mr. George again addressed the meeting in vigorous terms and declared that should he not obtain the required majority, he would petition the Court and the company would have to bear the costs.—Mr. Hambry protested against the threat used by Mr. George, and contended that the loss was not due to trading but to depreciation in the value of their stock.—The Chairman explained that the discussion which had arisen had had serious effects on their business, and they now had to pay cash for everything. He thought additional capital might make the company pay.

Mr. Harper declared that those who were the keenest critics took the most credit, and he should like to see them kicked out. This produced a considerable disturbance, and after further acrimonious discussion of little public interest the formal resolution to wind-up the Company was put, and carried by 21 votes to 8.

A poll was demanded, but the names put in by the directors were for technical reasons ruled invalid, and the resolution accordingly carried by a very large majority. The date of the statutory meeting to confirm the resolution to wind-up has not yet been fixed.

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PHOSSY-JAW. — At the British Medical Congress a capital paper on the above subject was read by Dr. W. F. Dearder. During the last twenty years, he said, 102 cases had occurred. In this country there were 4,300 persons engaged in the match-making industry, and the proportion of disease seemed small; but so severe was it in character that the best measures known ought to be taken to prevent it. There might be total prohibition of the use of yellow phosphorus, there might be a prohibitive duty on it to stimulate the use of the safety-match, or the Government might follow the French method, and make it a State monopoly, and thus secure complete control of the industry.



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# IMPORTANT RATING APPEAL.

## THE LIVERPOOL TOBACCO WAREHOUSE.



At the Liverpool City Quarter Sessions, on July 18th, before the Recorder (Mr. C. H. Hopwood, K.C.), an appeal by the Mersey Docks and Harbour Board against the rating by the Liverpool Corporation, of the Stanley Dock New Tobacco Warehouse was heard.

Mr. Balfour Browne, K.C., who opened for the respondents, said the appeal was in respect of an assessment by the Corporation for the general rate on the Stanley Dock New Tobacco Warehouse. The assessment had been fixed in 1900 at £20,000, and that the Corporation contended was a reasonable and fair assessment in all the circumstances of the case. The assessment was levied under the Liverpool Corporation Act, 1893. Counsel said the question for the Recorder was one of valuation, and suggested principles upon which the valuation should, in his opinion, be made. The new tobacco warehouse represented an enormous structure, which it had taken five years to build. The place was partly occupied by the Dock Board in December last, but an arrangement had been come to between the Corporation and the Dock Board that the matter was to be discussed in that court upon the basis that the warehouse was fully occupied. The Recorder had to determine the value as a fully occupied warehouse, and then there would be some allowance made to the Board by reason of the fact that, up to the present time, they might not have occupied every inch of the space. For the purpose of arriving at a figure for assessment, the Corporation had gone upon the common-sense principle of making a comparison between the new warehouse and a building clearly comparable with it—namely, the old tobacco warehouse in Stanley Dock. They were of opinion that the question of profits was a wrong principle to go upon. According to legal decisions, the ordinary method of making such an assessment was to make a comparison. In this case they had not far to go, for opposite the new warehouse was the old tobacco warehouse, which was clearly comparable in various ways. From a statement which he had no doubt was inspired by the Dock Board, he found that the new warehouse was capable of containing 60,000 hogsheads, and that the old warehouse was capable of containing 30,000 hogsheads, but the old warehouse had not the facilities and conveniences possessed by the new one. In the old warehouse the floor space was 61,066 square yards, whilst there were 161,266 square yards in the new warehouse. The rating of the Stanley Dock old warehouse was fixed at a special session at £10,000, and as the Dock Board did not appeal they had, therefore, not only the decision of the court, but the acquiescence of the Dock Board that that was a proper assessment. They believed they might have put the assessment of the new buildings higher than £20,000, because if they took it in another way it turned out that they were really too low. Taking the rating of the old warehouse at £10,000 it worked out at 3s. 3d. per square yard, and taking the rating the court was now asked to confirm it worked out at 2s. 6d. per square yard. Another calculation had also been taken to test the correctness of the assessment. In the Birkenhead lairage case, it was held that where comparison failed profits might be looked at. The total receipts from the old warehouse amounted to £33,382, and he had taken off all the expenses, which came to £18,628. On the basis of that calculation the net receipts from the new warehouse would be considerably more than £20,000. The only other way of testing the question was in regard to the structural value. There had been two historical arbitrations in Liverpool recently, one the transfer of the George's Dock from the Dock Board to the Corporation, and the other the

transfer of the Duke's Dock from the Manchester Ship Canal Company to the Mersey Docks and Harbour Board, and in these matters the value of the land came in as a very prominent factor. In those cases the valuers on either side differed as to the value from £4 to £70 a yard, and this showed the absolute fallacy of the method of proceeding by structural value and adding the value of the land. The height of the new warehouse, which, being on the Dock Estate, was exempt from the ordinary building by-laws of the Corporation, was 123 feet, whilst the highest warehouse that could be put up elsewhere in Liverpool was 65 feet.

Mr. Cripps, in replying for the appellants, argued that where it was possible to apply the principle of comparable hereditament it ought to be done, but differed with Mr. Balfour Browne in his manner of applying the principle in this particular case. The difficulties in the respondents' position were twofold. Some of the witnesses had called this a unique hereditament; it was one in which the principle of comparison was not applicable. The second difficulty of his learned friend was that he had not given them the rent of any comparable hereditament. They must have something to compare with as a basis of comparison. All that his friend had suggested was that the known rateable value of a particular warehouse which was adjacent to the one in question should be taken; that was not a sufficient basis in itself. But his criticism went beyond that, because they had no true basis of what the comparable rental would be so far as his friend's case was concerned. What he had done was to put in the amount at which the old Stanley Warehouse had been assessed. He (Mr. Cripps) was not aware of any case where the comparable figure had been put in as assessment as distinct from rental value. The fact that £10,053 had been for a time accepted as the rateable value of the old warehouse was no admission and very little test indeed of what the rental value ought to be. The assessment depended on very many other elements besides rental. The £10,053 was a compromise, and was only accepted for a period of three years. They had to consider what would be the probable rental of this new warehouse, having regard to the rental paid for comparable premises in this dock district, and taking that as a test it would be found that the rateable value of this new building came out at £8,200.

A number of professional witnesses having given evidence on behalf of the Dock and Harbour Board, and others having corroborated the statement of the Corporation's counsel,

Mr. Cripps summed up for the appellants, and submitted that it was not fair to adopt the basis of valuation suggested by the respondents, inasmuch as the method of construction and the use of the two warehouses were dissimilar. It was not a satisfactory result to take the rating of the old warehouse, and work the simple sum of multiplying one by two.

After other arguments, the learned Recorder intimated that, as they no doubt expected, he was not prepared to give his decision that day. He would give the matter his early attention, and give both sides due notice of what his determination was.

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### THE LONDON CIGAR MANUFACTURERS' ASSOCIATION.

THE annual meeting of this association was held at the London Tavern on July 25th, under the chairmanship of Mr. J. G. Freeman, president of the association.

**NOW READY.**



**NEW  
PRICE  
LIST.**



**NEW  
PRICE  
LIST.**

Copy sent post free on application.

**R. & J. HILL,**  
LIMITED,

Have a reputation of over a century for the high quality of their goods.



The minimum prices at which HILL'S  
Tobaccos may now be sold ensure a good  
margin of profit for the Retailer.



LONDON,



1899.

PRIZE MEDALS  
AWARDED.

PARIS,



1900.

**R. & J. HILL, Limited (ESTABLISHED 1775), LONDON, E.**

Mr. J. L. Van Gelder, the hon. secretary, read the minutes of the last meeting and proceeded with the annual report, which he intimated had been drafted by their president, and of which the following are extracts. The past year had been an important one.

Complete preparations have been made with the ultimate view of increasing the export trade of the British cigar manufacturer in the colonial and foreign markets.

Our membership already numbers twenty, and our progress is slow if sure, and the fact that the association is working in the sole interests of British cigar manufacturers should not only induce a large membership in the future, but the progress made and the protection afforded guarantee its stability and usefulness, and members are strongly urged to induce other manufacturers to join the association.

The relations existing between the manufacturers and the Cigar Makers' Society have been good throughout the year. That the two associations have mutual interests is seen by the action taken by the society on the drawback question. As a result of a discussion on the subject between the members of each executive, the Cigar Makers' Society petitioned the Chancellor of the Exchequer on the subject, in the hope that by the removal of the grievance complained of additional labour and workmen will result from the increased export trade to be done.

As the association is the only organised body of London cigar manufacturers, the Operatives' Society naturally looks to the executive of this association for enlightenment.

The executive wishes to bring before the members of the association for discussion and approval a document proposed to be submitted to the Chancellor, containing important data collected by the president of the association—Mr. G. J. Freeman—and Mr. A. H. Dexter, the vice-president of the United Kingdom Cigar Manufacturers' Federation, with whom Mr. Freeman collaborated for the purpose. Never before have so many facts been established and debatable points cleared up as has been done in the manufacturing experiments conducted by these two officers. They prove that for a British cigar manufacturer to get back the whole of the duty he paid for the leaf, the rate of drawback should be at the very least 3s. 5d. on every pound weight of cigars presented for drawback. Discussion on this question has revealed in one or two instances an erroneous idea that the claim of 3s. 6d. per lb. is equivalent to a request of a Government bounty of 5d. per lb. on the export goods. This is not so, and in order to forestall such objections the executive went to the additional trouble of computing an alternative basis for granting drawback, viz., to be repaid 3s. per lb., but on an altered basis. In the case of offal snuff, drawback is computed on the quantity of organic matter present. The alternate proposal of the executive is to do the same with cigars, the basis being a standard of 58.70 per cent. founded on the analyses of twenty representative samples of cigar tobacco. The comparison will reveal to members how equitably this new standard applies. On 100 lb. leaf cleared from bond, it will be noticed that under the regulations as they exist at present, one exporter loses £1 7s. 3d. and the other 17s. 3d. At the suggested new 3s. 6d. rate, one exporter gains 1s. 5d. and the other 12s. 11d., whilst based on the organic standard the gain of 2s. 3d. in the one case is counterbalanced by a loss of 8d. on the other. By having this second resource at command, this association is in a position to say to the Chancellor of the Exchequer, "Should you not care to repay us at the rate of 3s. 6d. per pound, we are content to be repaid at the rate of 3s. per pound, provided that the basis of repayment be a standard of 58.70 per cent. of organic matter.

The executive of the association thought that the particulars mentioned in this document should be supplemented by another showing the quantity of cigars yearly imported into South Africa and Australasia, and distinguishing the quantity of British-made cigars to others.

The report contained also a graceful tribute to the Trade Press.

## AMSTERDAM TOBACCO SALES.

The eighth sale of the season for Sumatra and Borneo tobacco, completing the more important division of the 1901 season, took place on the 12th ult., when 14,540 bales of the former and 1,960 of the latter were offered to tender, or a total of 15,500 bales. The same general features characterised the sale that have been remarked in its one or two immediate predecessors, viz., a keen demand for high-class leaf, and a dull market for that of inferior description. The market this season has been a rather remarkable one. After last year's low prices the opening sale found everyone more or less in a state of expectancy as to what would happen, with brokers groping blindly for data to guide them in their valuations. The result of the first sale, with its extraordinarily high prices, especially for fine parcels, came as a surprise, and when the market held firm for several succeeding sales a phenomenal year was anticipated. The last three sales have, however, proved very disappointing to those who have other than high-class leaf to dispose of. The demand for medium grades has been poor, while common tobacco has been clean out of it.

At this sale top price of 194c., or 3s. 3d., per Dutch pound was obtained by a parcel of 541 bales belonging to the Deli Maatschappij, which also took second place with a further lot of 369 bales, sold at 164c., or 2s. 9d. Third place was secured by the United Lankat Plantations Ltd., for a fourth shipment of 377 bales from their Padang Brahrang Estate. The same company sold a sixth shipment of 349 bales from the same estate at 68c., or 1s. 1½d., and a sixth shipment from their Tjermin Estate, consisting of 440 bales, at 50c., or 10d. The other London companies selling were the Sumatra Tobacco Plantations Co. Ltd., which sold two parcels, aggregating 251 bales, at 42c., or 8½d.; the British Deli and Langkat Tobacco Co. Ltd., which realised 489 bales at 32c., or 6½d.; and the Serdang Tabak Maatschappij, which marketed 261 bales at 70c., or 1s. 2d. The New London Borneo Tobacco Co. Ltd. sold one parcel of 274 bales at 30c., or 6d., and other of 208 bales at 34c., or about 7d.

From the statistics now to hand, it appears that of the present crop there has been realised 158,816 bales of Sumatra tobacco at an average of 127c. per Dutch pound, or about £17 a bale. In addition to this, the entire crop of 7,788 bales belonging to the Nieuwe Asahan Tabak Maatschappij was sold by private treaty early in the season, at, it is believed, rather over this price. This accounts for 166,604 bales. Of Borneo tobacco there has been sold 13,422 bales at an average of 83c., or 1s. 4½d., or about £11 a bale. The total sales are thus brought up to 180,026 bales. There is lying at Amsterdam about 33,000 bales of Sumatra, and 500 bales of Borneo leaf, and this, with shipments now on their way, and stocks in Rotterdam, &c., will probably swell the grand total of the combined crop of the two islands to about 230,000 bales to 240,000 bales, against a crop of about 283,000 bales last year.

The following table gives the three highest averages amongst Dutch planting enterprises, and the averages of the London companies to date; the general average of the islands being as already stated, Sumatra 127c., or £17, a bale, Borneo 83c., or £11:—

Company.	Bales sold.	Price per Dutch lb. Cents.	Approximate price per bale.
*Songei Pakaran ... ..	901	180	£24 0 0
*Bindjei ... ..	2,702	165	22 0 0
Deli Maatschappij ... ..	34,987	156	21 0 0
United Lankat Plantations ... ..	6,453	170	23 0 0
Sumatra Tobacco Plantations ... ..	932	101	13 10 0
British Deli and Langkat ... ..	3,699	88	12 0 0
Serdang Tabak Mij ... ..	2,567	84	11 10 0
New Darvel Bay ... ..	2,309	157	21 0 0
New London Borneo ... ..	5,575	75	10 0 0
N. London & Amsterdam Borneo ... ..	1,921	45	6 0 0

\*Owned privately.

There will be three sales in the autumn for Sumatra and Borneo tobacco, of which the first will be on September 20th.



FABRICANTES DE TABACOS

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

Lords of England

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

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

Regalia Britannica

Princessas

*In 100's and  
50's.*

WHOLESALE ONLY, FROM THE MANUFACTURER :—

**R. I. DEXTER,**  
NOTTINGHAM.



# NEW BRANDS

The following appeared in the *Trade Marks Journal* of July 10th, 1901:

**Rexio.**—No claim is made to the exclusive use of the word "Rex." 237,240. Tobacco. Tetley & Sons, 2, Boar Lane, Leeds, Yorkshire; tobacco manufacturers. April 3rd, 1901.

**Flor de Bernice.**—233,640. Cigars. The firm trading as R. I. Dexter, 3, Wilford Street, Nottingham; cigar manufacturers. October 16th, 1900. *By consent.*

**Ru-Rik.**—238,221. Cigars, cigarettes, tobacco, and snuff. Charles Armstrong Dash, trading as Harry Dash, 5 and 6, Castle Square, Brighton; cigar dealer. May 16th, 1901.

**Hock.**—238,538. Tobacco, whether manufactured or unmanufactured. Ogden's, Ltd., Boundary Lane, Liverpool; tobacco and snuff manufacturers. May 31st, 1901.

**Brown Study.**—238,540. Tobacco, whether manufactured or unmanufactured. Ogden's, Ltd., Boundary Lane, Liverpool; tobacco and snuff manufacturers. May 31st, 1901.

**Flor de Daven.**—"*The essential particulars of the Trade Mark are the following: The combination of devices and the words 'Flor de Daven,' and we disclaim any right to the exclusive use of the added matter, except in so far as it consists of our own name.*" 233,785. Cigars. The Anglo-Indian Cigar Co., Worriur, Trichinopoly, India; and 93, Leadenhall Street, London, E.C.; cigar manufacturers. October 22nd, 1900. *By consent.*

**Indemnity.**—238,583. Tobacco, whether manufactured or unmanufactured. Stephen Mitchell & Son, 36, St. Andrew Square, Glasgow; tobacco and snuff manufacturers. June 1st, 1901.

**Head Quarters.**—238,637. Tobacco, whether manufactured or unmanufactured. Ogden's, Ltd., Boundary Lane, Liverpool; tobacco and snuff manufacturers. June 4th, 1901.

**Hartisimo.**—238,756. Tobacco, whether manufactured or unmanufactured. Ogden's, Ltd., Boundary Lane, Liverpool; tobacco and snuff manufacturers. June 10th, 1901.

**Buttonhole.**—238,825. Cigars, cigarettes, and manufactured tobacco. L. Witmond & Sons, 230, Whitechapel Road, London, E.; cigar manufacturers. June 13th, 1901.

**Golden Edict.**—238,853. Tobacco, whether manufactured or unmanufactured. Stephen Mitchell & Son, 36, St. Andrew Square, Glasgow; tobacco and snuff manufacturers. June 14th, 1901.

The following appeared in the *Trade Marks Journal* of July 17th, 1901:—

**Zerlina.**—"*The essential particulars of the Trade Mark are the combination of devices and the word 'Zerlina,' and the applicants disclaim any right to the exclusive use of the added matter.*" 237,606. Tobacco, whether manufactured or unmanufactured. Albert Baker & Co. Ltd., 65, Holloway Road, London, N.; tobacco manufacturers. April 20th, 1901.

**Don Pasquale.**—237,607. Tobacco, whether manufactured or unmanufactured. Albert Baker & Co. Ltd., 65, Holloway Road, London, N.; tobacco manufacturers. April 20th, 1901.

**Three Bells.**—"*The essential particulars of the Trade Mark are the following: The combination of devices and the words 'Three Bells,' and the applicants disclaim any right to the exclusive use of the added matter.*" 239,041. Tobacco, whether manufactured or unmanufactured. J. and F. Bell, Ltd., 39, Brunswick Street, Glasgow; tobacco manufacturers and merchants. June 21st, 1901.

**Maizie.**—237,783. Tobacco, whether manufactured or unmanufactured. Singleton & Cole, Ltd., 11 to 16, Cannon Street, Birmingham; 22 and 23, Mardol, Shrewsbury; 36, Dudley Street, Wolverhampton; and 13, Digbeth, Walsall; cigar and tobacco manufacturers. April 30th, 1901.

**El Severno.**—No claim is made to the exclusive use of the word "Severno." 238,227. Tobacco, whether manufactured or unmanufactured. Singleton & Cole, Ltd., 11 to 16, Cannon Street, Birmingham; 22 and 23, Mardol, Shrewsbury; 36, Dudley Street, Wolverhampton; and 13, Digbeth, Walsall; cigar and tobacco manufacturers. May 17th, 1901.

**Soldanelle.**—238,259. Tobacco, whether manufactured or unmanufactured. The Liverpool Tobacco Supply Co., Ltd., 37, Manchester Street, Liverpool; tobacco merchants. May 17th, 1901.

**Two Blades.**—238,261. Tobacco, whether manufactured or unmanufactured. The Liverpool Tobacco Supply Co., Ltd., 37, Manchester Street, Liverpool; tobacco merchants. May 17th, 1901.

**Grand Deacon.**—238,584. Tobacco, whether manufactured or unmanufactured. Stephen Mitchell & Son, 36, St. Andrew Square, Glasgow; tobacco and snuff manufacturers. June 1st, 1901.

**Iolanthe.**—238,752. Tobacco, whether manufactured or unmanufactured. Ogden's, Ltd., Boundary Lane, Liverpool; tobacco and snuff manufacturers. June 10th, 1901.

**Incognito.**—238,894. Manufactured tobacco. W. D. and H. O. Wills, Ltd., Bedminster; and Ashton Gate, Bristol; and 53, 54, and 55, Holborn Viaduct, London; tobacco manufacturers. June 17th, 1901.

The following appeared in the *Trade Marks Journal* of July 24th, 1901:—

**Golden Wishes.**—238,627. Tobacco, whether manufactured or unmanufactured. D. & J. Macdonald, 35, Tobago Street, Glasgow; office address—60, Glassford Street, Glasgow; tobacco manufacturers. June 4th, 1901.

**Sampan.**—238,698. Tobacco, whether manufactured or unmanufactured. Gilliat Hatfeild and Gilliat Edward Hatfeild, trading as Taddy & Co., and also as James Taddy & Co., 45, Minories, London, E.; tobacco and cigar manufacturers. June 7th, 1901.

**Mysotis.**—238,753. Tobacco, whether manufactured or unmanufactured. Ogden's, Ltd., Boundary Lane, Liverpool; tobacco and snuff manufacturers. June 10th, 1901.

**La Fonola.**—238,034. Cigars. Cope Brothers & Co. Ltd., 10, Lord Nelson Street, Liverpool; cigar manufacturers. May 10th, 1901. *By consent.*

**Light Horse.**—238,778. Tobacco, whether manufactured or unmanufactured. Richard Kennedy, St. Andrew's Buildings, 110, Seagate, Dundee; tobacconist. June 11th, 1901.

**Favorcidos.**—239,134. Manufactured tobacco. W. Klingenstein & Co., 30, St. Mary Axe, London; cigar importers. June 26th, 1901.

**Los Canitos.**—239,154. Cigars, cigarettes, and tobacco. Cope Brothers & Co. Ltd., 10, Lord Nelson Street, Liverpool; cigar manufacturers. June 27th, 1901.

# LA SAGERA CHOICE CIGARS.

**GOODMAN & HARRIS.**

REGALIA SALON

EXCEPTIONALES

DELICIOSOS SELECTOS

**GOODMAN & HARRIS.**  
CIGAR  
MANUFACTURERS.  
93, HUMBERSTONE GATE,  
LEICESTER.

**GOODMAN & HARRIS.**

WHOLESALE FROM

# Goodman & Harris,

## LEICESTER.

Tel. Address—VALERIO, LEICESTER.

Nat. Tel. 539.

## NEW BRANDS—continued.

The following appeared in the *Trade Marks Journal* of July 31st, 1901:—

**Nutar.**—A device shown is the hieroglyphic equivalent of *Nutar*. 238,306. Tobacco, whether manufactured or unmanufactured. Hudson & Carlialis, Ltd., 32, Imperial Buildings, Ludgate Circus, London, E.C.; cigarette manufacturers. May 20th, 1901.

**Playtime.**—238,536. Tobacco, whether manufactured or unmanufactured. Ogden's, Ltd., Boundary Lane, Liverpool; tobacco and snuff manufacturers. May 31st, 1901. *By consent.*

**La Camputo.**—238,567. Tobacco, cigars, and cigarettes. Tom Harry Smith, 1, Market Street, Burnley, Lancashire; tobacco manufacturer. June 1st, 1901.

**Moringa.**—238,895. Manufactured tobacco. W. D. and H. O. Wills, Ltd., Bedminster, and Ashton Gate, Bristol; and 53, 54, 55, Holborn Viaduct, London; tobacco manufacturers. June 17th, 1901.

**Tikki.**—238,957. Tobacco, whether manufactured or unmanufactured. J. & F. Bell, Ltd., 39, Brunswick Street, Glasgow; tobacco manufacturers and merchants. June 18th, 1901.

**El Floron.**—No claim is made to the exclusive use of the word "*Flor*." 239,254. Tobacco, whether manufactured or unmanufactured. Michael Van Oestren, 43, Commercial Street, London, E.; cigar manufacturer. July 2nd, 1901.

**La Lutina.**—239,324. Cigars, cigarettes, and tobacco. Gershon Pezaro, 86, High Street, Kingsland, London, N.; cigar manufacturer. July 5th, 1901.

**Vazeltos.**—239,354. Cigars, cigarettes, and manufactured tobacco. Samuel Maier, 2, Bradford Avenue, London, E.C.; merchant. July 6th, 1901.

**Ortonis.**—239,355. Cigars, cigarettes, and manufactured tobacco. Samuel Maier, 2, Bradford Avenue, London, E.C.; merchant. July 6th, 1901.

**Sapelta.**—239,357. Cigars, cigarettes, and manufactured tobacco. Samuel Maier, 2, Bradford Avenue, London, E.C.; merchant. July 6th, 1901.

**Zerontas.**—239,360. Cigars, cigarettes, and manufactured tobacco. Samuel Maier, 2, Bradford Avenue, London, E.C.; merchant. July 6th, 1901.

**Velosilla.**—239,361. Cigars, cigarettes, and manufactured tobacco. Samuel Maier, 2, Bradford Avenue, London, E.C.; merchant. July 6th, 1901.

The following appeared in the *Trade Marks Journal* of August 7th, 1901:—

**La Estabilidad.**—238,983. Tobacco, whether manufactured or unmanufactured. R. J. Elliott & Co. Ltd., Pack Horse Yard, Huddersfield; cigar and tobacco manufacturers. June 19th, 1901.

**Lexa.**—238,039. Tobacco, whether manufactured or unmanufactured. Junius Adrian Thomas Caton, 6, Monument Station Buildings, London, E.C.; merchant. May 10th, 1901.

**Darvellette.**—No claim is made to the exclusive use of the word "*Darvel*." 238,350. Borneo tobacco, whether manufactured or unmanufactured. Edward Louis Anstie and George Edmond Anstie, trading as E. & W. Anstie, 29, Market Place, Devizes, Wilts.; tobacco manufacturers. May 22nd, 1901.

**Cyanda.**—238,733. Tobacco, whether manufactured or unmanufactured. Edwin Winward, 9, Oxford Street, Bolton, Lancashire; tobacco manufacturer. June 10th, 1901.

**Air Ship.**—238,779. Tobacco, whether manufactured or unmanufactured. Richard Kennedy, St. Andrew's Buildings, 110, Seagate, Dundee; tobacconist. June 11th, 1901. *By consent.*

**Metolsis.**—238,800. Tobacco, whether manufactured or unmanufactured. Edwin Winward, 9, Oxford Street, Bolton, Lancashire; tobacco manufacturer. June 12th, 1901.

**Ping Pong.**—238,854. Tobacco, whether manufactured or unmanufactured. J. & F. Bell, Ltd., 39, Brunswick Street, Glasgow; tobacco manufacturers and merchants. June 14th, 1901.

**Goldfinder.**—“The essential particulars of the Trade Mark are the following:—The combination of devices and the word ‘Goldfinder,’ and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name.” 238,885. A manufactured tobacco. J. & F. Bell, Ltd., 39, Brunswick Street, Glasgow; tobacco manufacturers and merchants. June 15th, 1901.

**St. Enoch.**—238,956. Tobacco, whether manufactured or unmanufactured. J. & F. Bell, Ltd., 39, Brunswick Street, Glasgow; tobacco manufacturers and merchants. June 18th, 1901.

## THE

**Churwell Company's Case.**

## THE JUDGE DISAGREES WITH THE JURY.

At the Leeds Assizes on the 7th inst., an action was heard in which John Robert Jackson, clerk, of Leeds, sought to recover damages for alleged fraudulent misrepresentation from M. S. Shaw, of Churwell, Dr. D. Gordon Falconer, of Morley, and W. H. Brown, of Churwell, directors of the Churwell Cigar and Cigarette Manufacturing Company, Limited. Mr. C. A. Palmer appeared for the plaintiff, and Mr. Manisty, K.C., and Mr. Newell defended.

On behalf of the plaintiff, it was stated that in February, 1900, he saw an advertisement in a newspaper: “£300 invested at 6 per cent., with light employment; salary £2 per week.” He replied to the advertisement, and met Mr. Walsh, the company's secretary, at 48A, Briggate, Leeds. He then agreed to enter the company's service as book-keeper at a salary of £2 per week, and also to invest £275 in debenture and £25 in ordinary shares in the company. The plaintiff, it was alleged, was induced to invest upon a representation in a prospectus shown him by Mr. Walsh that the company possessed freehold property at Churwell, and upon the statement that that property was to be the plaintiff's security. The company held four meetings, and at the second one, on August 24th, a balance-sheet was presented showing assets £5,021 1s. 10d., including freehold property at Churwell, £1,500, and freehold property at Stockton, £900. The liabilities were £3,875. It had been ascertained by an official search that the property at Churwell was in the name of Mr. Walsh's wife, and had upon it a first mortgage of £1,100 and a second mortgage of £400. No mention of the second mortgage, however, appeared in the balance-sheet. The company was wound up, and nothing had been heard of it since.

The defendants denied that they had made any representations or that they had issued any prospectus on the faith of which the plaintiff had been induced to purchase debentures. The statement in the prospectus, said Mr. Manisty, was that the property at Churwell would be taken over by the company—not had been taken over—free from all liability.

It was agreed to leave the question of damages to his Lordship, providing that the jury found for the plaintiff.

In answer to his Lordship, the jury said that they found that the statements in the prospectus were untrue, and that Brown and Falconer had good reason to know they were untrue. Their verdict, therefore, was for the plaintiff.

Mr. Justice Bruce reserved his decision that day, but delivered judgment in the case on the 9th inst., stating that though the jury had found that the statements in the prospectus were untrue, he now held that there was no evidence that they were untrue to go to the jury, and entered judgment for the defendants with costs.



# THREE NUNS Tobacco.

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

1 oz., 2 oz., 4 oz.

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

HOW ABOUT MY COCOA NUTS?—Each morning's mail received by a City firm which does business with the more recently-developed portions of the Empire, invariably contains at least one letter from a would-be customer, whose dishonesty is humorously self-evident. At the present moment West Africa seems to possess more of these guileless swindlers to the square mile than any other new country within the jurisdiction of the Crown. Thus, says the *Morning Post*, a well-known firm of tobacco importers and exporters receives once a week a letter, advising them of the despatch of a valuable consignment of ivory or gold dust, and asking

them to send forthwith a few hundred pounds' worth of cigars to the writer's address. The other day a West African "merchant" ended a letter of this sort, with the inquiry:—"If you don't want my glorious oil, how about my cocoa nuts?" The following is a charming specimen of the class of business epistle:—"Dear Sirs," it began, "I crave the pardon of you, most respectfully, to give us a trial to the recommendation of your cigars and out speaking against its quality. I duly beg you to remit me a sample as a test of my innocence. My elections are both—." Here followed the order; insomuch as it has not been fulfilled the writer's innocence must still be regarded as dubious.

## RESULT OF JULY COMPETITION.

The Winner of last month's competition, in which the word "From" was mis-spelt on page 275, was—

Mr. B. MARTIN, Retailer, 57, Castle Street, Belfast, to whom a parcel of Messrs. R. I. Dexter's "Flor de Varzes" Cigars to the value of 20/- has been forwarded.

## Our Mis-spelt Advertisement Competition.

ALL SOLUTIONS MUST REACH US BY SEPTEMBER 6th, 1901.

In one of the *Advertisements* in this issue can be found a word, not a proper name, that is purposely mis-spelt. We offer a Prize of the particular goods referred to in the advertisement in which the word appears to the value of

### TWENTY SHILLINGS

to the person whose letter pointing out the word is first opened on the 6th of September, 1901.

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

The Editor's decision is final.

### CUT OUT AND FORWARD THIS COUPON

**SPELLING BEE:**

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

Addressed as follows:

Word Mis-spelt \_\_\_\_\_

In Advert. of Messrs. \_\_\_\_\_

Signature of Competitor \_\_\_\_\_

If a Retailer, state so \_\_\_\_\_

If a Retailer's employé }  
state who employed by }

Postal Address \_\_\_\_\_

# STANDARD AND RECENT LINES.

Single Line Advts.

Single Line Advts.

## A HANDY REFERENCE FOR RETAILERS.

- ANALI** (TURKISH MONOPOLY CIGARETTE CO. LD., 5, Bevis Marks, E.C.). Virg. Cigttts. To retail 3d. per pkt of 12.
- BADMINTON** (R. & J. HILL, LD., London, E.). A perfect Smoking Mixture.  $\frac{1}{8}$ ,  $\frac{1}{4}$ ,  $\frac{1}{2}$ , and  $\frac{3}{4}$  lbs.
- BANDMASTER CIGARETTES** (COHEN, WEENEN & CO., 25, Commercial Road, E.). A Leading 1d. line.
- B.D.V.**, "The King of Tobaccos" (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.).
- BRIGHT FLAKED VIRGINIA CIGARETTES** (W. & F. FAULKNER, LD., Blackfriars Road, S.E.). 2d. pkts. of 10.
- CAPILLA BLANCA** (J. & P. LEWEY, 40, Welleclose Square, E.). Cigars in Tins. To retail 5 for 1/-.
- CARAVOPOULO** (AVISS BROS., LD., 81, Fenchurch Street, E.C.). Egyptian Cigarettes, in all sizes.
- FLOR DE CRACK** (THE T.S. SYNDICATE, 55, Farringdon Street). Havana Cigars. 8 sizes.
- GARCKO** (THE T.S. SYNDICATE, 55, Farringdon Street). British Cigars, Tobacco, and Cigarettes.
- GOLDEN BLOSSOM CIGARETTES** (SINGLETON & COLE, Birmingham). Tins of 25's and 50's, 12's per 1000. Subject to usual discount.
- GRAND-CUT VIRGINIA** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.). Tobacco.
- HOFFMAN HOUSE CIGARS** (THE HILSON CO., of New York). Agents for the Provinces. Ind, Coope & Co. Ltd., Burton-on-Trent.
- KAHIRA** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.). Turkish Cigarettes in Tins.
- MALCAJIK** (C. C. O. VAN LENNEP, 23, Budge Row, E.C.). Turkish Cigarettes, made by grower. Tins. Minimum retail 5/6 per tin.
- MARIGOLD TOBACCO AND CIGARETTES** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.).
- MONASTERY** (ADKIN & SONS, Aldgate High St., E.). High Grade Virg. Cigarettes. 2d. pkts. of 10, with mouthpieces
- NAMONA** (JOHN MAYER & CO., 62, Leadenhall St.). An imported American Smoking Mixture, in  $\frac{1}{2}$  and  $\frac{1}{4}$  lb.
- RED LION** (W. T. OSBORNE & CO., 37, Waterloo Road, S.E.). Virginia, in 1/32 packets.
- RILEY'S No. 20 TOBACCO GEMS** (RILEY & SON, LD., Convent Works, Nottingham). New Paperless Cigarette. 1 lb. and 1 oz. boxes and 1 oz. tins. Send 5c. for sample of each.
- SWEET "CHERRY-TIPPED" CIGARETTES** (JACOBI BROS. & CO. LD., 9 & 11, Wilson Street, E.C.). Prices on Application.
- SWEET GUINEA GOLD** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.). Tobacco and Cigarettes.
- VIRGIN GOLD** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.). Tobacco and Cigarettes.
- WALKING STICKS** (HENRY HOWELL & CO., 180, Old Street, London, E.C.).
- WALKING STICKS** (JACOBS, YOUNG & CO., 265, Boro' High St., S.E.). Wholesale & Export. Price List on application.
- WEST INDIAN PLANTERS & PLANTORES** (A. SCHEUCH & CO., 103, Fenchurch St., E.C.). Cigars in pkts. of 8.

## OF WHOM AND WHAT TO ORDER.

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