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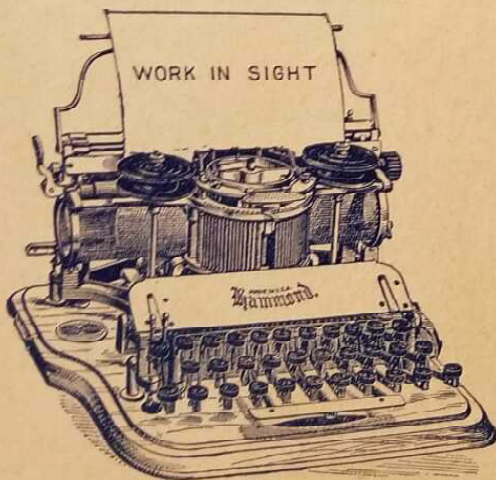
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**The Cigarette World**  
**AND TOBACCO NEWS.**

AUGUST 15th, 1906.

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

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

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

THE JUVENILE SMOKER AGAIN.



WE have spared our readers as far as possible the deluge of comments which have been showered on the recommendations of the Lords' Committee as to juvenile smokers, and our own opinion on the whole matter has been frequently enough expressed. Fortunately, though there cannot be two opinions about the evils of the practice, there are some authorities who consider the question calmly and do not allow themselves to be misled by panic-mongers. One of these is Dr. C. W. Salceby, F.R.S.E., who has written an admirable article in the *Pall Mall Gazette*, from which we venture to make a few quotations. Dealing with the report of the Committee, Dr. Salceby says:—

"Before attacking the subject proper, it may be noted that there is at least one opinion of this Committee that has

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little or no warrant from modern biology. I propose almost immediately to show that juvenile smoking does, indeed, have 'a bad effect upon the general health and physique of the present generation'; but from this proposition it by no means follows that, as the Select Committee believe, 'it must have even a worse effect upon future generations.' Modern students of the science of heredity do not believe that the sins of the fathers are visited upon the children in this fashion. Inborn defects in the father are transmissible, beyond a doubt, but it is nowadays scarcely possible to believe that acquired characters—whether a knowledge of languages or a poisoning of the system by tobacco—are capable of transmission to children. The case, then, is not so bad as all that. The opinion of the Lords' Committee is part and parcel of the theory that our race is degenerating under various influences—a theory which Mr. Balfour brilliantly criticised and repudiated in the House of Commons a short time ago.

"A second point in this report is also worthy of comment before we discuss the physiological effects of tobacco. It is that the Lords' Committee, though its members would doubtless be the last people in the world to call themselves Socialists, have yet most significantly committed themselves to the doctrine that the State, and not the father, is responsible for a child's behaviour. Teachers are to be ordered to discuss the ill-effects of tobacco before their classes. The report of the Committee assumes, however, that what may be a duty for the teachers is in no way a duty for the fathers. This is a pestilent doctrine, and takes us a pace further down the slippery slope that will end in making parentage a farce. It is of a piece with the recent proposal of the London County Council to issue leaflets about tobacco to urchins ten years old, the father being assumed to be a figurehead or a nonentity. The Lords' Committee have perhaps not heard of Judge Lindsey, of Colorado, who, when a boy was found staying out at nights, smoking and drinking, though his father had been remonstrated with, promptly sent that father to prison—to the general loss of all the unsavoury night resorts in Denver.

"Yet, again, we who know that if nicotine is a poison to the growing organism, alcohol is far more serious as such, cannot but consider with surprise proposals to legislate drastically about the lesser evil whilst beer is still given to boys in many of our public schools against the universal dictum of physiologists."

All this deserves consideration, and it is not surprising to find that the writer ends by pointing out that the evil can best be checked by parental influence. Unfortunately, the parents of to-day leave their boys to be brought up by strangers far too much, and seem to think that parental responsibility ends with the payment of the schoolmaster. It is only by home influence and home training, combined with judicious school teaching, that boys can be brought to realise the dangers of smoking, and if parents would only do their part there would be no present need for legislation.

Last month's leading article seems to have caused something of a sensation in the trade, since the facts on which we commented had not appeared in any English paper. Our press cuttings contain a reference in *Tobacco*, of New York, which shows appreciation of our remarks about that vigorous journal, but, as we expected would be the case, no paper on this side of the pond has even commented upon the state of things we disclosed. There has been ink slinging enough about the Beef Trust, and no wonder, but the Tobacco Trust's doings seem to pass unnoted. We attribute no motives to anyone, but we merely observe that it is passing strange. Our readers, however, have been much interested, and have expressed their sympathy with our policy of giving full publicity to the charges against the Tobacco Trust. We shall therefore, from time to time, publish further information, as far as considerations of space will permit. We have still some copies of last month's issue left, and shall be pleased to send them post free at the rate of 2d. per copy; in future we shall charge for all back numbers 3d. per copy, including postage.

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The *Boston News* figures out that during the past few weeks there has been an actual shrinkage of one hundred million dollars in the market value of American Tobacco Trust securities. The common stock has fallen over 200 points, and the Preferred 10 points. If this is the result of the publicity recently given to the doings of the Trust, what may be expected when the full exposure takes place. Unfortunately the chief offenders—those responsible for the management of the Trust—have long since feathered their nests, and the losers are the unlucky outsiders who have been foolish enough to invest at inflated prices. Nevertheless those who put their money into a Trust must know very well the methods by which dividends are earned, and therefore when things go wrong they deserve little sympathy.

—\*~\*~\*

The recommendations of the Select Committee on Sunday Closing will be found elsewhere, and as far as the tobacco trade is concerned they are far from satisfactory. Many assistants live a considerable distance from business, and it is of little advantage to them to have to attend at the shop just at the hours that the public-houses are open. They would not in most cases have time to make the journey twice, and moreover it would be an increase in their expenses which the employer, who will be taking less money, is unlikely to pay. If Parliament would prevent publicans from selling tobacco on Sunday at all by making their tobacco license six days only, then the tobacconist could close. The present suggestion is absurdly impracticable.

**MARRIAGE BY CIGAR.**—In Siam the lighting of a cigar indicates a betrothal. In that country a person wishing to become engaged to a girl of his choice offers her a flower, or takes a light from a cigar or cigarette if she happens to have one in her mouth; and thereupon, provided there is no impediment, steps are at once taken to arrange for the payment of the dowry.

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"SPORTSMAN," Dark Flaked Virginia.  
"GLOSSY," Gold Flake Honey Dew.  
"MY SWEET," Mixture.

All Manufacturers' Proprietary Articles at absolutely the Lowest Prices. Telephone No. 6098 Avenue.



# Trade News and Notes.

**ARDATH CIGARETTES.**—"Quo Vadis" and "State Express" cigarettes were supplied at the monster dinner given at the Crystal Palace to the delegates of the Inter-Parliamentary Conference on July 26th.

**TOBACCO DEALERS' ALLIANCE.**—The members of the Liverpool Branch of the United Kingdom Tobacco Dealers' Alliance, together with a number of friends, held their second annual picnic, recently, at Churchtown Gardens, Southport. Ideal weather prevailed, and during the afternoon the party participated in the numerous amusements provided in the gardens, a programme of sports being also included in the arrangements. A well-served and substantial knife and fork tea having been done full justice to, Mr. W. H. Parry, the chairman of the branch, proposed a vote of thanks to Mr. Parr, secretary of the branch, for the admirable manner in which he had organised the picnic.

**CARRERAS OVAL CIGARETTES.**—We had the pleasure of referring last month to this new line brought out by Messrs. Carreras, Ltd., and we have since learned that an enormous demand has set in; in fact the company can scarcely keep pace with the constant flow of orders. They hope that the trade will accept their apologies for any delay in delivering, and are doing their utmost to despatch as rapidly as possible. We are not at all surprised at the remarkable success, as the cigarettes are undoubtedly splendid value, and we recommend our readers to give a trial order as soon as possible.

**CHARITABLE BEQUESTS.**—Mr. Edwin Rutter, aged 68, of Neville House, Coulsdon, Surrey, third son of the late Mr. John Rutter, tobacco and snuff manufacturer, of Ravensbury Mills, Mitcham, Surrey, left £100 each to the National Society for the Prevention of Cruelty to Children, the Royal Society for the Prevention of Cruelty to Animals, and Dr. Barnardo's Homes, and liberal bequests to servants. His estate has been valued at £46,344.

## Fires.

**FIRE IN A GLASGOW TOBACCONIST'S.**—On July 23rd, damage amounting to about £200 was done by a fire which broke out in a cellar in connection with a tobacconist's shop situated at 131, Sauchiehall Street, and occupied by Mr. T. M. Stobo. The damage done by the flames was slight, but considerable damage was done by smoke to the stock, which principally consists of high class cigars.

## Foreign.

**INDO-CHINESE OPIUM TRAFFIC.**—Mr. T. Corbett, on July 29th, asked the Prime Minister whether he intended to introduce legislation giving effect to the unani-

mous vote of the House of Commons against the opium traffic between India and China.—Sir H. Campbell-Bannerman: The answer is in the negative. I do not anticipate that legislation will be required to give effect to such measures as the Government may consider necessary.—Mr. Corbett: Does the Government intend to give no effect to the resolution?—Sir H. Campbell-Bannerman: That is exactly what I have not said.

**A CIGARETTE WAR IN CHINA.**—In a report on the Hangchow district of China, Mr. Acting-Consul J. L. Smith says:—Hitherto the majority of the cigarettes sold here were of Japanese manufacture, and the increase in the import for 1905 is due to a determined attempt on the part of the Anglo-American Tobacco Company, Limited, to drive these from the market. Two of their representatives sent here in the summer placarded the whole town with brightly-coloured advertisements and otherwise made their goods known to the public. The very low prices charged for the company's cigarettes—1c. (0.24d.) for a packet of five to 3c. and 4c. for a packet of ten (0.72d. and 0.96d.) may oust the Japanese article from the market, and by bringing the price within the means of the coolie class foster a large trade here.

**STATE TRADING IN FRANCE.**—The consular reports just issued from the United States Department of Commerce quote a despatch from Paris with reference to Government trading in France. In this it is stated: "The cost of manufacturing the Government monopolies of tobacco and matches leaves such small profit as to amount to less than that received from the English Custom House for the duty levied on the tobacco imported into the

United Kingdom. Were the State reduced to selling only the matches made in the Government factories there would be no profit at all. The best matches sold in France are imported, and are bought by the Government at 30 per cent. less than they can be made for in its own factories. The only railway the State possesses cost 935,000,000 francs. At the time of the purchase it was stated that it would pay about 4 per cent. It has never yet paid its working expenses, and the deficit every year is generally about 26,000,000 francs, equal to £1,000,000."

**CHINESE TOBACCO TRADE.**—Mr. Anderson, American Consul at Amoy, says Shanghai alone imported £30,000 worth last year of foreign leaf, but this was mostly for use of foreigners. The real Chinese trade is not reached. When it is considered that the same port imported through the customs alone £250,000 worth of prepared native leaf and over £66,000 native leaf, with probably similar or even greater amount of each imported through the likin routes, it can be seen that the real tobacco trade of China is enormous. But the greater portion of the tobacco consumption gets into no trade reports, for leaf is produced (largely among the mulberry trees), cured, and consumed on the farms, or consumed by the men, women, and children

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







of the near-by villages. Thus American leaf tobacco would necessarily compete with the cheap native tobacco and the combinations of foreign concerns. The sale of foreign prepared tobacco in China in 1904 reached £450,000, practically all in the shape of cigars and cigarettes, in which American enterprise had the largest share.

**TOBACCO IN RHODESIA.**—Extraordinary progress marks the development of the Rhodesian tobacco industry, and the prophecies of the pioneers in this crop culture are finding ample justification, not only in the increased output, but also in the home trade verdict on the quality of the product. It is, indeed, already not too much to say that tobacco is Rhodesia's staple agricultural asset. Proposed legislation in connection with the industry is, therefore, of more than common interest, for all sympathetic watchers of the evolution of the "Cinderella Colony" into that pre-eminent position to which, like the lady of the fairy story, she is undoubtedly destined. The Government proposal may be condensed under two headings:—(a) The establishment of a system of compulsory inspection to guarantee manufacturers against loss by the careless packing of growers who sell in bulk, and to regulate the exportation of leaf. (b) The imposition of a £25 tax on all manufacturers of tobacco in Rhodesia. Any suggestion to depart from the normal so far as to tax an infant industry naturally requires explanation. The argument put forward is that the tax would eliminate the manufacturer who discredits local tobacco by placing an inferior article on the market. It must, however, be admitted that so far from obtaining general assent, this argument meets with considerable, though not unanimous, repudiation. In the first place a large local demand exists for cheap coarse tobacco, which there is no reason should not be locally supplied. Secondly, the most obvious effect of the proposed tax is to add to the inevitable disadvantages of the small man, to whom £25 means something, in comparison with the well-capitalised firm to whom the addition of such a sum to its working expenses is hardly noticeable. As between the careful and the careless small man, it is difficult to see in what way the tax will discriminate, unless it tends to benefit the latter by prompting him to economise some of his processes to meet the impost, a method not likely to recommend itself to the progressive cultivator. But undoubtedly the main tendency would be to squeeze out the small operators, and by lessening competition compel more and more growers to employ the large manufacturing firms. Whether sufficient foundation exists for the further assertion that therefore some of the best tobacco farmers will turn their attention to other crops is a more doubtful question, but that it is hinted—and by agriculturists on the spot—makes the possibility one that should not be overlooked. It is founded on the fact that some growers are the manufacturers of their own products, and they urge that to limit competition by taxation of any kind is to admit an evil principle. The matter of inspection hardly seems on the same footing, at least as applied to leaf grown and packed for exportation. Until the Rhodesian market has established its reputation as a source of raw material, it is essential that no carelessness or fraud on the part of a few individuals should be suffered to prejudice the whole export trade. Nevertheless, the proposal is meeting with opposition, which may, however, be modified if the inspection proposal be separated from that of taxation. The success of the sun-cured Rhodesian tobacco in this country is certain to give a great fillip to this method, hitherto regarded as inferior to the flue cure. At a meeting of the Farmers' Union last autumn, a grower stated that he had an order for England for 100 tons "bright" tobacco, sun-cured, to his sample, at 1s. 8d. per lb., and much larger orders at good prices have flowed into Rhodesia since then. If inspection for export be introduced, no doubt sun-cured and flue-cured alike will be required to pass the official standard, but as up to the present time the samples which have reached England and the orders based thereon have given satisfaction, it may prove advantageous to delay the new arrangement

awhile, in order that the Government may have opportunity to discuss the question of inspection with the growers, and convince them that the proposal only aims at establishing the Rhodesian market firmly in the English eye. At present the intention to afford official assistance to the Tobacco Combine is supposed to account in part for the suggestion, and this conception must be rectified in order to obtain the hearty co-operation of the growers essential to the success of the scheme.—*Pall Mall Gazette.*

## Law.

**OGDEN'S BONUS SCHEME. THE QUESTION OF COSTS ARGUED AND SETTLED.**—The question of costs in the case of Mr. Henry Jerrold Nathan, wholesale and retail tobacco dealers, of Stratford and Throgmorton Avenue, versus Ogdens (Limited) came up for consideration before Mr. Justice A. T. Lawrence in the King's Bench Division on August 6th. Mr. Rufus Isaacs, K.C., Mr. Montague Lush, K.C., and Mr. C. K. Dunlop (instructed by Messrs. C. J. Smith and Hudson) were for the plaintiff; and Sir Edward Carson, K.C., Mr. F. E. Jmth, Mr. E. G. Hemmerde, and Mr. T. W. Inskip (instructed by Mr. A. M. Richards) appeared for defendants.—Mr. Isaacs said that all he had to do was to ask in the ordinary course for plaintiff's costs, leaving the Master to deal with the amount of taxation. There would be affidavits as to what was necessary and what was not necessary, and the Master would have to deal with those matters.—Sir Edward Carson said that was a simple way of putting it, but it would not meet the justice of the case. Defendants had succeeded in the main issue as to profits. There had been three actions brought before the Lord Chief Justice in which it was held that there were no profits so long ago as April 18th, 1905, and defendant's solicitors wrote the plaintiff pointing out that if the issue as to profits was proceeded with defendants would claim the costs in any case. Plaintiff had also asked for an account which had entailed considerable cost.—Mr. Isaacs said that what he submitted was that plaintiff should have the general costs, and that there should be an order directing the Master to deal with them distributively, giving to defendants the costs of the issue on which they had succeeded.—After some discussion his lordship ordered that the plaintiff should have the general costs of the action, the Master to deal with the costs distributively, giving to defendants the costs of those issues on which they had succeeded. As to the reserved costs, the Master was directed to deal with them as though he were the judge at the trial. Order of the Court accordingly.

**SEQUEL TO A BILL OF SALE.**—Harry Goodman, a tobacconist, formerly of Shepherdess Walk, City Road, was the claimant, and Harry Gabriel Brenner, money-lender, of 47, New Road, the execution creditor, in an interpleader action heard at the Clerkenwell County Court on July 9th, before His Honour Judge Edge. Abraham Goodman, father of claimant, was the execution debtor. The amount of the execution was said to be £42. Mr. Harold Brandon was counsel for the execution creditor and Mr. Sturgess for the claimant. Mr. Sturgess, in opening, said that in September of last year a judgment was obtained against Abraham Goodman, who was then carrying on business as a tobacconist at Shepherdess Walk, Islington, the plaintiff in the action being Harry Gabriel Brenner, a money-lender. As defendant failed to satisfy the judgment, an execution was put in, and the goods were then claimed by Harry Goodman, defendant's son (claimant in the present action), under a bill of sale. An interpleader action was brought in that Court in November last when His Honour found against claimant on the ground of misdescription in the bill of sale, inasmuch as it was made

**THE EARL OF PEMBROKE CONSIDERS THAT THE "DE RESZKE" CIGARETTES SHOULD "MEET WITH GENERAL APPROVAL."**



out in the name of Groobman and not Goodman. It was taken to the High Court, who directed a new trial in the County Court.—The Judge: Unfortunately we never have any communication from the High Court as to whether our decisions have been confirmed or reversed by them. Indirectly I have heard that I was wrong upon a point of law to which my attention had not been drawn by counsel on either side.—Mr. Sturgess said the decision which led the divisional Court to refer the case back was that of Stokes v. Spencer, which set forth that the Bill of Sales Act did not require the name of the guarantor to be registered at all.—The Judge: I never have professed, I don't profess, and never will profess to be right. This case of Stokes v. Spencer was alighted upon after I had given my decision.—Claimant said he lived with his father, who formerly carried on the business of a tobacconist at 104, Shepherdess Walk. In September of last year his father was being pressed by his creditors, so he (claimant) went with him to his solicitors, and in their presence handed to his father £60 in consideration of a Bill of Sale over the stock and furniture at the shop being made in his favour. He drew the £60, which represented the proceeds of his own savings for five or six years, from the Post Office Savings Bank. Subsequently a judgment was obtained by plaintiff against his father, and upon the Sheriff levying execution he (claimant) produced the Bill of Sale and told the bailiffs that the goods were his. On the 27th of October he paid the sum due under the execution into Court. That money was advanced to him by his employers.—Mr. Brandon: When you went to the solicitors did you know that your father had become security for another person on a promissory note?—I did not know it until afterwards. I did not know anything about money-lenders.—Do you know that my client lent the money on your father's security, and that not a penny of the money has ever been refunded to my client?—I did not know it when I advanced the money.—When did your father first ask you to buy the business?—Two or three weeks before he gave the Bill of Sale.—Did he tell you what the profits were?—If the shop took about £10 or £11 it would leave you £2 10s. clear money per week. Out of that you would pay rent and gas, and the rest you would have for yourself.—How much would that be?—About £1.—How long had your father been in business in Shepherdess Walk?—About three or four years.—Did you have any valuation of the stock-in-trade, fixtures, &c., that you were taking over?—Yes.—Who made the valuation?—I did. I am in the tobacco line.—Was it a mere coincidence that the whole of this business should have been purchased by you for an amount within £6 of your total banking account?—No. It was a fair valuation of the whole thing.—Did anyone tell you that under the Act you could not have a Bill of Sale for a less amount than £60?—No.—You have since sold the business?—Yes, in December last.—To whom did you sell it?—To a perfect stranger.—But who?—To a man who wanted to buy a shop.—The Judge: Answer the question. It is plain enough.—Claimant: To a Mr. Choll.—Mr. Brandon: What was your objection to giving the name?—I have no objection. I thought it was not necessary to mention names.—Who is Mr. Choll?—I don't know. You had better ask him.—This action was first tried in this Court on November 27th last, and you sold the business in December?—Yes.—How much did Mr. Choll pay you for it?—I object.—The Judge: You might give it on paper to the Counsel. This the claimant did. He added that the purchase money was given in notes and gold. Replying to further questions, claimant said he knew a man named Sloberdinsky, but there was no truth in the suggestion that Sloberdinsky put his father up to take the course he did in order to defeat his creditors. After the Bill was executed, the name over the shop door remained the same, and his father and sister looked after the shop whilst he (claimant) was at business.—Mr. Sturgess: A few days before the Bill of Sale was given, your father told you he was being pressed by some creditors?—Yes.—And in order to save

him you advanced this money?—Yes.—Abraham Goodman, claimant's father, bore out his son's statement as to the Bill of Sale transaction. With the £60, he (witness) paid Messrs. Pritchard & Burton, tobacco manufacturers, of Farringdon Road, £6 1s. 3d.; for a suit of clothes, £2 19s.; to the Tobacco Company, High Street, Whitechapel, £27 11s. 3d.; to B. Morris & Son, Ltd., Whitechapel, £14 6s. 4d.; to the Castle Tobacco Factory, Nottingham, £10 9s. 6d. For these accounts he produced receipts. He also paid several other small accounts.—Mr. Brandon: Is it true that Mr. Sloberdinsky put you up to arrange this matter with your son?—No. I did not tell him I was in difficulties and he did not know.—Further questioned, Mr. Goodman said there were four securities to the loan lent by plaintiff to his friend (a Mr. Rosendale). One was a master tailor, the other was a landlord, and the other was a master man.—The solicitor who executed the Bill of Sale said the £60 was handed over by the son to his father in his presence. All the proper and required formalities were carried out with regard to the Bill of Sale. For the execution creditor, it was urged that anyone doing business or contemplating business with the elder Goodman would be misled in searching the record to see if any Bill of Sale had been registered against him.—The Judge, in summing up, said that if the jury considered the execution of the Bill of Sale was a device to save the father, they must find in favour of the execution creditor. After a lengthy hearing, the jury found that the Bill was not a bona-fide transaction, but a family arrangement. Their verdict was in favour of the execution creditor.—Mr. Sturgess asked for a stay of execution on the ground that there was no evidence of fraud.—The Judge said the jury had considered the whole matter, and he should not interfere with the verdict. An order was made for payment to the execution creditor of the money in Court.

## Limited Companies.

**IMPERIAL TOBACCO COMPANY.**—The directors of the Imperial Tobacco Company have declared for the half-year ended the 30th of April last interim dividends at the rate of 5½ per cent. per annum on the preference shares payable on the 1st of August, and of 6 per cent. per annum on the preferred ordinary shares payable on the 1st of September. The directors state that the result of the half-year's trading shows a satisfactory increase on the profits of the corresponding period of last year.

**BRYANT AND MAY.**—The annual ordinary general meeting of Bryant & May, Ltd., was held on August 7th, at the Cannon Street Hotel, E.C. Mr. W. A. Smith (Chairman of the Company) presided. The Secretary (Mr. W. J. Bessex) having read the notice convening the meeting, the Chairman said:—Before formally moving the adoption of the report and accounts, I should like on behalf of my colleagues and myself to express the great regret and sorrow that we have sustained in the death of our old Chairman and also of our colleague, Mr. W. M. Graves. I may say that our late Chairman was, needless to say, well-known to the shareholders of this company as the type of man that has made British commerce respected throughout the whole world—a man of the highest integrity and of great ability. In Mr. Graves we had a man possessed of wonderful business capacities, and who had a thorough grasp of all details connected with this business. I assure you, gentlemen, that the loss of these two colleagues has been a severe blow to the Board, and I am certain that everyone in this room will join the directors in expressing great regret at the loss sustained. Turning to the report, I think it goes without saying that it affords very pleasant reading. The profit has very considerably increased, and I may say at once that this profit is largely owing to the unwearied

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

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energies of Mr. Gilbert Bartholomew, ably seconded by Mr. G. W. Paton, and we are fortunate in having men on the Board who have a thorough knowledge of the match industry from A to Z and who devote the whole of their time to making the business a thorough success. Of course it is impossible to look into the future, but one always hopes that we shall do as well. This balance sheet is an exceptionally good one. In the first place the profit has been brought out after debiting revenue with the full interest on the whole issue of debentures. Up to now we have practically received no benefit from the investment we made of the proceeds of that issue, but, as the report states, there can be no doubt that we shall before very long reap some benefit from the considerable investment we have made in California, and when that comes about we shall be able to make up any deficiency that may occur in any of the departments. I do not think that there is anything particular in the figures that it is necessary to call attention to. Generally speaking, the whole business has been conducted in a satisfactory manner, and the fact that we have decided to put a very substantial sum to the reserve fund, with the view of strengthening the position of the preference shares, will meet with the cordial approval of all shareholders. I think, with these remarks, I have nothing more to do but to move:—"That the directors' report and the accompanying statement of accounts to the 30th June, 1906, submitted to this meeting, and now in the hands of the shareholders, be received and adopted, and that a dividend of 7s. per share on the preferred shares, and a dividend at the rate of 5 per cent. per annum on the deferred shares for the half-year ended 30th June, 1906, be and the same are hereby declared payable on the 15th August, 1906." Mr. Gilbert Bartholomew seconded the resolution, which was carried unanimously. Mr. Gilbert Bartholomew proposed the re-election of Messrs. W. A. Smith and E. J. Pace, and Mr. Paton seconded, and the resolution was carried unanimously. The Chairman in moving the election of Mr. R. J. Hardy and Mr. Clarence E. Bartholomew, referred at some length to the excellent work that they had done on behalf of the company, and mentioned that in the case of Mr. C. E. Bartholomew, he could sum up that gentleman's qualifications in a very few words by saying that he was a worthy son of a worthy sire. The resolution was carried unanimously. Mr. Vivian proposed the re-election of the auditors, which was seconded and carried unanimously, and the proceedings terminated with a vote of thanks to the Chairman for his services during the past year.

## New Companies.

**INYOKA (RHODESIA) TOBACCO COMPANY.**—Registered July 18th. Capital £20,000, in £1 shares (10,000 preference). Objects:—To carry on in Southern Rhodesia or elsewhere the business of tobacco planters, &c. Minimum cash subscription. Five per cent. of the shares offered to the public. Registered office, Finsbury Pavement House, E.C.

**CROWTHER & CO.**—June 27th. £10,000 (£1) (5,000 6 per cent. cumulative preference). To acquire the property and rights of Crowther & Co., of 6, Cranley Parade, Cranley Gardens; 22, Grand Parade, Highgate, and Highbury Station, Finsbury Park Station, and Moorgate Station, on the Great Northern and City Railway, to adopt an agreement with H. C. Longden, and to carry on the business of tobacconists and cigarette manufacturers, &c. No initial public issue. First directors:—not less than two nor more than seven. H. C. Longden is the first managing director, with £200 per annum. Qualification (except those provided for in the agreement), 200 preference shares. (89,276.)

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

## Police.

**THE MANUFACTURE OF MATCHES.**—At Thames, on July 19th, Messrs. R. Bell & Co. (Limited), match manufacturers, Bell Road, Bromley, were summoned, at the instance of the Home Office, for allowing the process of dipping to be carried on on a slab which was not provided with an efficient exhaust for and with an air inlet between the dipper and the slab, or with a hood so arranged as to drive the fumes away from the dipper, as required by the special rules for lucifer match factories. Mr. Bellhouse, inspector of factories, who prosecuted, said the defendants were one of the largest manufacturers of matches, and under the Act there were certain special rules made by the Secretary of State, applying to those particular works. The company had two dipping rooms, and on the day of his visit he found the work was being carried on in the yard, where there was no exhaust ventilation to draw the fumes away. The reason given for doing the work in a yard was that the weather was so hot in the rooms. Such a proceeding was calculated to produce 'phossy jaw. So far, the defendants had carried out what was required of them. Mr. Young, on behalf of the defendants, pleaded "Guilty," and said, had the work not been removed to the yard, about 140 hands would have been temporarily discharged. Mr. Cluer fined the company 40s. and 2s. costs.

**RAID BY BOYS. EXTRAORDINARY AFFAIR AT GOVAN. THE CIGARETTE CRAZE.**—Supporters of legislation for the suppression of juvenile smoking will be interested in a case that is at present being investigated by the Govan police. In the quiet locality of Hawarden Place, Whitefield Road, Govan, there is a newsagent's shop, occupied by William Buchanan. The other day the girl who usually attends the shop was out for dinner and her place was taken by another girl. It is alleged that while this girl was in the shop seven boys rushed into the premises and that two of them knocked her down and held her, during which time the others helped themselves to a quantity of cigarettes, said to be valued at ros. to 12s. They then made off, and when the girl recovered sufficiently, and was able to relate what had happened, the police were informed of the matter. Since then the inquiries of the authorities have enabled them to trace the boys, and it is said that in three instances they have decided to take action. It has also been suggested that the police have been lax in their duty in not taking prompt measures to deal with the alleged delinquents. This, however, is not the case, for immediately on receiving the information they adopted the procedure which they follow in all the cases that are brought before their notice by the public. It is freely assumed in authoritative quarters that the boys were ignorant of the gravity of their action, and that the whole affair was something of the nature of boyish mischief, probably the outcome of the youthful craving for the delights of "My Lady Nico-tine."

**A MERCIFUL DECISION.**—Maurice Oxley Ramplin (23), a clerk living at 117, Studley Road, Forest Gate, was charged on a warrant, before Alderman Sir George Truscott, on August 1st, with stealing a quantity of cigars and 7,150 cigarettes, value £18, the property of his master, Mr. Albert de Costa Andrade, a cigar merchant, of 17, Coleman Street. The accused was seated in the dock, and a medical certificate showed that he was suffering from a diseased hip, the immediate amputation of one limb being absolutely necessary. Acting on the advice of Mr. Cairns, who defended, the accused pleaded guilty, and evidence was given showing that he had sold the goods in question to Oswald Arthur Goldborne, a solicitor's clerk, employed in the same building. Goldborne, it seemed, took out a tobacco licence, and also sold jewellery. Mr. Cairns said the accused had been led to deal with his master's goods by being given jewellery in exchange for cigars. The



prosecutor stated that the prisoner had been in his employment four years. He was the only person in his service, and in his absence had sole control. Mr. Savill (chief clerk).—Do you recommend him to mercy? The Prosecutor: I can't do that. I prefer to leave the matter in the hands of the Court. He was in a position of great trust.—Sir George: What did you pay him?—The Prosecutor: One pound a week. Sir George remarked that if he sent the accused to prison he would probably pass his time in the infirmary. Under all the circumstances he proposed to deal with him under the First Offenders Act, and released him on his father's bail to come up for judgment if called on within six months. He expressed his strong disapproval of the conduct of the witness Goldborne.

**BRISTOL TOBACCONIST ASSAULTED.**—"If you did that you would be a rascal, for it would be adding insult to injury." Such was the reply of Mr. Fred Wright, tobacconist, who, meeting George Lucy in Victoria Street in August of last year, asked him to let him have "something on account." Lucy replied that if he asked him for money he would knock him down. Mr. Wright retorted in the manner mentioned, but Lucy, undeterred by the appeal, it is alleged, knocked him down and struck him several blows in the face. A parcel containing 15s. worth of cigars was smashed. Defendant then started to run down Victoria Street towards Bristol Bridge. Mr. Wright followed, and when near the Neptune monument saw him leave the pavement and board a tramcar going towards Temple Meads. Mr. Wright followed in another car, and saw his quarry leave his car and make for the direction of Bedminster. He pursued him, and after a chase caught him. Mr. Wright and Lucy then went to the police station, accompanied by a constable. Such were the allegations made at Bristol Police Court last month when Lucy appeared to answer the charge of assault. Mr. W. A. Roberts, who appeared for defendant, cross-examined complainant, who denied that he called Lucy a thieving scoundrel. He had never before accosted him, although defendant owed him money. Evidence for the complainant having been called, Mr. Roberts stated defendant's case. He claimed that defendant was at one time connected with Messrs. Beaufort and Co., cigar merchants, of Lewin's Mead, who owed Mr. Wright some money. The debt, however, was contracted after Mr. Lucy had dissociated himself from the firm. Alluding to the affair in Victoria Street, Mr. Roberts suggested that Wright accosted defendant as he had done before, and, calling him "a thieving scoundrel," demanded that he should pay him some money. Defendant objected, and ultimately complainant endeavoured to strike him. Defendant guarded the blow, and then hit Wright in self-defence, knocking him down. Explaining the reason why proceedings had not been taken before, Mr. Roberts said that the day after the affair defendant had to leave for America, where he had work detaining him for eleven months. On his return he surrendered himself, as he had been told there was a warrant out for him. Defendant, on oath, endorsed his solicitor's statement. A fine of 20s. and costs was imposed, the costs to include solicitor's fees.

**TOBACCONIST'S SCALES. FINES AT MISTLEY SESSIONS.**—At Mistley Petty Sessions last month, before Rev. Canon Norman (Chairman), Rev. Arnold Page, and Commander Knowles, R.N., John Thomas Ward, tobacconist, was summoned for having unjust scales for use for trade in his possession, at Ramsey, on 26th June; and also for having an unstamped weighing instrument in his possession, at the same time and place. Adam Ward, Inspector of Weights and Measures, said he went to the defendant's shop at Parkeston, and saw an assistant named Askwith, who was in Mr. Ward's employ. He asked to see the scales, and found they were incorrect and unstamped. This scale was sent to Harwich to be tested on 6th April last year, and was then found to be incorrect, and was rejected, and witness took the stamp off, and the scale should have been repaired and re-stamped. Witness

called the following month to see the scales, but found a new pair in the place. In May of this year witness visited his shop at Parkeston, which had been recently opened, and found the old scales in use there. The scales were thoroughly out of order. Some of the parts were missing, and the scales made a difference of three cigarettes against the purchaser. Mr. Thompson, assistant to the Inspector, said he went into the shop before Mr. Ward, and purchased half an ounce of cigarettes, which were weighed by the scales in question. The Clerk:—How many cigarettes go to half an ounce.—I don't know; it depends upon the size of the cigarette, and the price.—How many did you get?—I cannot say.—Did you get less than you should have done?—I don't know. Defendant said the day previous to the Inspector calling and seizing the scales, his wife went to Ipswich, and purchased some scales, but did not bring them back with her. The Inspector said he was not satisfied with the accuracy of that statement. Defendant said he had been in business at Harwich and Dovercourt for 23 years, and hoped he had gained the name of business honesty, and he was anxious to retain that good name. The scales were against himself, and in favour of the customer, and he did not think there would be any harm in using them temporarily at his Parkeston shop. He was so busy that he could not get to Ipswich to purchase some new ones, and the sale of tobacco there was not large. His assistant, who left his employ last June, did not inform him that the Inspector called and complained about the scales. He acted in complete ignorance as regards the stamp, and was not aware that the stamp had been removed until the Inspector seized them. He hoped the Magistrates would acquit him of any intentional wrong. The Chairman said the defendant had been very careless. No man, in his senses could think he could use incorrect scales temporarily without being liable to a penalty. A fine of 10s. and costs was imposed in the first case, and 5s. and costs in the second. The magistrates ordered the scales to be forfeited.

## NEW LINES.

**MURATTI'S "EGYPTIAN BLEND."**—Messrs. Muratti and Co. Ltd. have sent us samples of their new line of Egyptian Blend cigarettes. Their price to the trade is 20s. per 1,000, and they retail at 6d. per box of 20. They are most attractively boxed and of excellent flavour, agreeably mild to the palate and cool in smoking. We think retailers would do well to send a trial order, as they are sure to go well, and are really astounding value for the money.

**WANTED.**—Cigarette World and Tobacco News, either bound volumes or complete years, 1899, 1900, 1901, 1902, 1903, 1904. Must be in good condition. State price to "VERAX," Cigarette World Office, 32, Broadway, Wimbledon, S.W.

**AGENTS.**—We have vacancies for Agents to sell and distribute the Cigarette World and Tobacco News in towns where we are not at present represented. Readers willing to act for us should write, giving full particulars, to the Manager at this office, who will send them on terms of business.

## BOOKS ON TOBACCO.

If you are a collector of Tobacco Books, send to us for a list of mention your wants. We have the largest stock of Tobacco Books in all languages in Germany.

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HILDECARDSTRASSE, 16, MUNICH, GERMANY.

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

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## From the "London Gazette."

### Receiving Orders.

BOUNDS, EDWIN, cigar importer, 9, Mayfield Road, Stroud Green, N., late 4, The Façade, West Norwood, London, S.E. Date of order, July 17th, 1906.

CHAMBERS, FREDERICK GEORGE, tobacconist, &c., 28, Bletchley Road, Fenny Stratford, Bucks. Date of order, July 25th, 1906.

DAVIES, EPHRAIM, lately wholesale and retail tobacconist, cigar importer and tobacco blender, 20, Cherry Street, Coventry; 9, Holloway Head, Birmingham; formerly 24, Essex Street, Birmingham. Date of order, July 25th, 1906.

EDWARDS, HENRY, tobacconist and cigar dealer, 124, Norwich Road, Walsoken, Norfolk. Date of order, July 2nd, 1906.

MARRIOTT, FREDERICK JOHN, and ALFRED O'BRIEN (carrying on business under the partnership firm of Marriott & O'Brien), tobacconists, &c., Irthlingborough, Northampton. Date of order, July 7th, 1906.

MORRIS, EDWARD JOHN, tobacconist, &c., 4, Church Street, Welshpool, Montgomeryshire. Date of order, July 2nd, 1906.

RAINBOW, FRANCIS DU VAL, tobacconist, &c., 77, Gladstone Road, Boscombe, Hants, late 2, Portland Street, 5, Forest View, 2, Weymouth Terrace, and 40, East Park Terrace, Southampton. Date of order, July 9th, 1906.

RUTENBERG, LAZARUS (trading as L. Rutenberg and Co. and the T. & E. Tobacco Company), tobacconist, 7, West Green Road, and 222, High Road, South Tottenham, London, N. Date of order, July 9th, 1906.

STOKES, JOHN, tobacconist, &c., 51a, St. Mary's Road, Market Harborough, Leicestershire. Date of order, July 23rd, 1906.

WARREN, JAMES, tobacconist, 7, Bank Street, Newton Abbot, Devonshire. Date of order, June 23rd, 1906.

WESTLAKE, CHARLES, tobacconist, &c., 11, St. Mary Street, Stonehouse, and 75, Jubilee Street, Plymouth, Devon. Date of order, July 19th, 1906.

WHISTON, THOMAS PHILIP, tobacconist, &c., 12, Bridge Street, Southampton. Date of order, July 2nd, 1906.

WALL, WILLIAM, lately tobacconist, 61, Lower Church Lane, Tipton, Stafford. Date of order, July 31st, 1906.

ROWSON, G. H., tobacconist, &c., 75, Pasture Street, Great Grimsby. Date of order, August 1st, 1906.

### First Meetings and Public Examinations.

BOUNDS, EDWIN, cigar importer, 9, Mayfield Road, Stroud Green, N., late 4, The Façade, West Norwood, London, S.E. Public examination at Bankruptcy Buildings, Carey Street, London, W.C., August 21st, 1906, at 11.30 a.m.

RUTENBERG, LAZARUS (trading as L. Rutenberg and Co. and the T. & E. Tobacco Company), tobacconist, 7, West Green Road, and 222, High Road, South Tottenham, London, N. Public examination at Court House, Edmonton, August 13th, 1906, at 11.30 a.m.

STOKES, JOHN, tobacconist, &c., 51a, St. Mary's Road, Market Harborough, Leicestershire. First meeting at 1, Berridge Street, Leicester, August 14th, 1906, at 12.30 p.m. Public examination at The Castle, Leicester, August 17th, at 10 a.m.

BENSON, HENRY, tobacco merchant, 9, Bond Street, Bradford. First meeting August 17th, 1906, at 11 a.m., at Bankruptcy Buildings, Carey Street, W.C. Public examination same place, on September 11th, 1906, at 11.30 a.m.

MAY, PERCY, tobacconist, &c., 27, University Mansions, Lower Richmond Road, Putney. First meeting August 13th, 1906, at 11.30 a.m., at 132, York Road, Westminster Bridge, S.E. Public examination October 11th, 1906, at 12 noon, at the Court-house, Wandsworth.

WALL, WILLIAM, lately tobacconist, 61, Lower Church Lane, Tipton, Stafford. First meeting August 16th, 1906, at 11.30 a.m., at Official Receiver's Offices, 199, Wolverhampton Street, Dudley. Public examination September 6th, 1906, at 10.30 a.m., at the Court-house, Priory Street, Dudley.

### Adjudications.

BOUNDS, EDWIN, cigar importer, 9, Mayfield Road, Stroud Green, London, N., late 4, The Façade, West Norwood, Surrey. Date of order, July 23rd, 1906.

CHAMBERS, FREDERICK GEORGE, tobacconist, &c., 28, Bletchley Road, Fenny Stratford, Bucks. Date of order, July 25th, 1906.

DAVIES, EPHRAIM, lately wholesale and retail tobacconist, cigar importer and tobacco blender, 20, Cherry Street, Coventry, late 9, Holloway Head, Birmingham, formerly Essex Street, Birmingham. Date of order, July 25th, 1906.

FORSTER, MARY ANN (wife of James Forster, trading on her own account), tobacconist, 2, Narrowgate Street, Alnwick, Northumberland. Date of order, July 4th, 1906.

FRANKS, MICHAEL, and HENRY BRODIE (trading as Franks & Son), wholesale tobacconists, 65, Newington Butts, London, S.E. Date of order, July 20th, 1906.

MARRIOTT, FREDERICK JOHN, and ALFRED O'BRIEN (carrying on business under the partnership firm of Marriott & O'Brien), tobacconists, &c., Irthlingborough, Northampton. Date of order, July 12th, 1906.

MORRIS, EDWARD JOHN, tobacconist, &c., 4, Church Street, Welshpool, Montgomeryshire. Date of order, July 2nd, 1906.

RAINBOW, FRANCIS DU VAL, tobacconist, &c., 77, Gladstone Road, Boscombe, Hants, late 2, Portland Street, 5, Forest View, 2, Weymouth Terrace, and 40, East Park Terrace, Southampton. Date of order, July 9th, 1906.

ROBERTS, HENRY JOHN, tobacco dealer, 30, King Street, late 24, Sycamore Road, and 70, South Road, Waterloo, Lancs. Date of order, July 3rd, 1906.

RUTENBERG, LAZARUS (trading as L. Rutenberg and Co. and the T. & E. Tobacco Company), tobacconist, 7, West Green Road, and 222, High Road, Tottenham, London, N. Date of order, July 18th, 1906.

WARREN, JAMES, tobacconist, 7, Bank Street, Newton Abbot, Devonshire. Date of order, June 23rd, 1906.

WESTLAKE, CHARLES, tobacconist, &c., 11, St. Mary Street, Stonehouse, and 75, Jubilee Street, Plymouth, Devon. Date of order, July 19th, 1906.

ROWSON, G. H., tobacconist, &c., 75, Pasture Street, Great Grimsby. Date of order, August 1st, 1906.

### Notice of Intended Dividend.

EISISKI, SIMON NEHEMIAH (carrying on business as S. Eisiski), tobacconist and cigar merchant, 175, Wellington Road, 15, High Street, Queen's Arcade, 15, Bodfor Street, 30a and 31, Queen Street, Rhyl; 18, Station Road, Colwyn Bay, and 18, Eastgate Street, Chester. Last day for proofs, August 3rd, 1906. Trustee, W. F. Small, 3, Hunter Street, Chester.

### Notices of Dividends.

METCALFE, EDITH HANNAH (married woman), tobacconist, 21, Hanson Lane, Halifax, Yorks. First and final of 1s. 6d., at Town Hall Chambers, Halifax.

THE LATE SIR HENRY IRVING STATED "DE RESZKE' CIGARETTES ARE MOST EXCELLENT."



PARKER, SAMUEL MORRIS, tobacconist, &c., 20, 22, and 24, Catherine Street, Salisbury, Wilts. First and final of 7s. 6d., at Bank Chambers, Salisbury.

REYNOLDS, GEORGE, tobacconist, 20, Marine Drive, 9, Union Crescent, and Station Road, Margate, Kent. Supplemental of 3s. 2d., at 68a, Castle Street, Canterbury.

WARREN, JAMES, tobacconist, 7, Bank Street, Newton Abbot. First and final of 20s. and 4 per cent. interest payable on August 10th, 1906, at offices of Official Receiver, 9, Bedford Circus, Exeter.

#### Amended Notice.

STEPHENSON, WILLIAM, tobacconist, 3, High Street, Spennymoor, Durham. First and final of 1s. 1d., at 3, Manor Place, Sunderland.

#### Application for Debtor's Discharge.

WILDMAN, JOE HARRY, tobacconist, Park View, 106, Sydenham Place, late Westgate, Bradford. At County Court, Manor Row, Bradford, August 14th, 1906, at 10.

#### Order Rescinding Order made on Application for Discharge.

FISHER, BERNARD (trading as B. Fisher & Co.), wholesale and retail tobacconist, 92, High Street, formerly 24, Hill Street, 87, Worcester Street, and 28, Broad Street, Birmingham. Date of order made on application for discharge, July 20th, 1905; date of rescission, June 21st, 1906. Grounds of rescission: That the bankrupt has not filed the annual statement in accordance with Rule 244 of the Bankruptcy Rules, 1886 and 1890, and that the instalments in arrear amount to £7.

#### Appointments of Trustees.

LLOYD, EDWARD MORGAN, tobacco dealer, 52, Wind Street, Swansea, Glam. Trustee, A. Collins, 28, Baldwin Street, Bristol. Date of order, July 24th, 1906.

RUTENBERG, LAZARUS (trading as L. Rutenberg and Co. and the T. and E. Tobacco Company), 7, West Green Road, and 222, High Road, South Tottenham, tobacconist, Trustee, Edward Cecil Moore, 3, Crosby Square, London. Date of appointment, July 27th, 1906.

#### Notices of Release of Trustees.

STONE, JACK, tobacconist, &c., 11 and 13, Swallow Street, Regent Street, London, W. Trustee, E. S. Grey, Bankruptcy Buildings, Carey Street, London, W.C. Date of release, May 28th, 1906.

HOLROYD, J. A., tobacconist, 33, Kirkgate, Otley. Trustee, John Bowling, Official Receiver, 22, Park Row, Leeds. Date of release, June 18th, 1906.

#### Dissolutions of Partnerships.

JONAS, JACOB JOHN, HARRY NATHANIEL JONAS, and LEWIS EMANUEL JONAS, tobacco and cigar merchants, 51 and 52, Fenchurch Street, London, under the style of L., J. & H. Jonas. All debts due to and owing by the late firm will be received and paid by Jacob John Jonas and Harry Nathaniel Jonas.

LEWIS, CHARLES WILLIAM, and HARRY DRURY HANCOCK, tobacconists, 48, Redcliff Street, Bristol, under the style of C. W. Lewis & Co. Charles William Lewis will continue the business at 48, Redcliff Street, under the present style.

WARD, WILLIAM, 195, Loughborough Road, Leicester, and WILLIAM ROBINSON, 181, Narborough Road, Leicester, cigar manufacturers and tobacconists, 48a, Belgrave Gate, Leicester, under the style of Ward and Robinson. All debts due to and owing by the late firm will be received and paid by William Ward.

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

## In the Matter of—

A SOUTHPORT TOBACCO DEALER'S RUINOUS CONDUCT.—A remarkable statement was read by Mr. Registrar Bellringer at the Liverpool Bankruptcy Court on July 9th, when Henry John Roberts, lately a tobacco dealer at Southport, appeared for public examination. His liabilities were returned at £130, and his assets nil; and he stated that for 16 years he had been addicted to betting, and after he inherited £1,250 in 1904 he entered upon a course of "fast living and gambling." In the statement read by the Registrar the debtor said:—"I have not filed my statement of affairs, because I intentionally burnt the whole of the forms supplied to me for the purpose by the Official Receiver. I did this because I intended going away to the States. I was offered a position on the Majestic as a steward the last time but one that steamer sailed. As a matter of fact, I "signed on," and left her at the stage, as I was afraid of getting into trouble in connection with my bankruptcy." The Registrar remarked that he thought from his appearance the bankrupt had been leading rather a bad life, but now he had surrendered and was anxious to give all information about his affairs. The bankrupt said that was so. The public examination was adjourned.

THOMAS PHILIP WHISTON.—The petition in this case was filed by Messrs. Candy and Candy, acting for the debtor, on July 2nd, a receiving order being made on that day, and on the 5th the debtor was adjudicated a bankrupt. He is described as residing and carrying on business at 12, Bridge Street, Southampton, hairdresser and tobacconist, and the alleged causes of failure are excessive payment for goodwill, want of capital, and insufficient trade. The gross liabilities are returned at £222 5s. 8d., of which £40 is due to a creditor holding security of the estimated value of £1 10s., and £12 for rent; the unsecured balance is due to sixteen creditors, ten of these claims being under £10 each. The net assets are estimated by the debtor as being of the value of £23, and the deficiency is £185 15s. 8d. Mr. C. Candy appeared for the debtor, who said he was originally a grocer's assistant. He took a temperance restaurant at Freshwater three or four years before he came to Southampton—about 1901. He had about £20 of his own, and borrowed the rest, making about £50 altogether, from his father-in-law, whom he repaid in 1904, having then a few pounds left. He did not think he lost money at Freshwater, but did not make any. He then went to Guernsey, and served four months as a grocer's assistant, and between the time he left and taking the business at Southampton he was maintained by his father-in-law. He bought the hairdresser's and tobacconist's business in Bridge Street in October, 1905. It had been established for nine or ten years. He gave £100 for the goodwill and fixtures, and was told the receipts in the hairdressing saloon were sufficient to pay the wages of an assistant and the rent. He himself only helped to lather sometimes. He borrowed £40 from his father-in-law, £10 from his sister-in-law, £60 from a friend (Mr. Taylor), and a further £10 was made up by the family. He had repaid no portion of these advances. The amount paid for goodwill was excessive, the receipts not being what were represented. He first found he could not pay 20s. in the £ in November last, but, notwithstanding his position, he became guarantee for a friend. He stated he had no liabilities but was hoping the business would improve. He admitted it was not a truthful answer. His friend had gone. The examination was ordered to be closed.

FRANCIS DU VAL RAINBOW.—This debtor is described as of 77, Gladstone Road, Boscombe, Hants, lately residing at 2, Portland Street, 3, Forest View, 2, Weymouth Terrace, and 40, East Park Terrace, all in Southampton, dental assistant, tobacconist, and newsagent, carrying on business as tobacconist and newsagent at 40, East Park Terrace, aforesaid. The debtor's petition was filed by

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SIR HUBERT



Messrs. Ensor and Mumford on July 9th, a receiving order and order of adjudication being made the same day. The causes of failure alleged by the bankrupt are illness of his wife and mother-in-law, and living beyond his income. The gross liabilities amount to £217 os. 0d., of which £11 is due to a fully secured creditor, the balance of £206 os. 0d. is due to seventeen creditors, thirteen claims being for sums under £10. The debtor, who was represented by Mr. Mumford, said, in answer to the Official Receiver, that after completing his apprenticeship in 1902 he held an appointment at Bolton for about three years, and came to Southampton about ten years ago, being then handicapped with a few debts. He was here employed by Mr. Robinson, his salary and commission amounting to about £2 4s. a week. He was doing all right until the illness of his mother-in-law, who lived with him, and had no means of her own. His wife was also ill, and he got into debt. He used some money belonging to his employer, which he agreed to pay, the amount being fixed at £100. He did not admit the account produced showing £500, as it contained debts still owing to Mr. Robinson, which it was alleged he (debtor) had received. He took the stationery and tobacco business in East Park Terrace in order to live over the shop, his wife managing the business, but it was not successful. He got a better berth at Bournemouth, where he now was. He explained the circumstances under which he made over his furniture to Mr. Dale, his employer at Bournemouth, from whom he had borrowed money. Part of this furniture was on the hire system, but he gave notice to the owner and Mr. Dale, who promised to pay the instalments. He also explained the circumstances of his borrowing £4 from Mr. R. Sharpe on the 20th of June last, stating he would pay him on the following Friday, but he had not done so. He did not tell Mr. Sharpe he had to pay £12 deposit on the business, but had to meet a claim for the supply of newspapers. The examination was closed.

**LEEDS TOBACCO DEALER'S LETTER HOME. BANKRUPTCY DISCHARGE SUSPENDED TWO YEARS.**—At the Leeds Bankruptcy Court on July 9th, Henry Beardmore Dobson, formerly residing at Westmorland Villas, Harrogate, and carrying on business at 28, Merrion Street, Leeds, under the style of "C. H. Dobson and Son," as wholesale and retail tobacco merchants, appeared before his honour Judge Bompas, to apply for his discharge. Mr. Clifford Bowling represented the Official Receiver, and Mr. Hollings appeared for the debtor. It appeared from the report which was presented by the Deputy Official Receiver that the receiving order was made on June 29th, 1899, on a creditor's petition. The assets had realised £6,932 7s. 2d., and on liabilities £11,673 10s. dividends of 10s. 6½d. in the £ had been paid. The bankrupt alleged as cause of failure "Bad health, leading me to go away, during which a receiving order was made." In May, 1899, without telling anyone, he went away to South Africa, but wrote to his friends from London the following letter:—"You will wonder at my mad departure but really there are so many pressing for payment, and my health has completely given way, so I am going to take a good holiday, during which time I trust you will keep things going. . . . I really don't know where I am going. I am completely prostrate at having to go so far as this. Get in all the money you can while I am away.—Your unhappy son, Harry." Proceeding, Mr. Bowling said the debtor met with friends in South Africa, who cabled to his parents, and he returned early in October, with very little money. During his public examination the bankrupt admitted that he did not take stock or prepare a statement of affairs at any time. The bankrupt's turnover had been from £70,000 to £80,000 a year, with very numerous small customers, but there was no record of business expenses, no ledger account of purchases, the cash book only showing cash receipts. The Official Receiver submitted that the bankrupt had failed to keep the usual and proper books, and that he had contracted practically all the trade liabilities in wilful ignorance of his true

financial position. Mr. Hollings, on behalf of the debtor, said his client, since the petition was filed, had practically lived on the charity of his relatives. After returning from South Africa he had suffered from some mental complaint, and had been under medical treatment. He employed two bookkeepers, he himself being too much occupied in the warehouse, to give any personal attention to that department. His Honour suspended the debtor's discharge for two years.

## TOBACCO TRADES' SPORTS.

IDEAL weather favoured the third annual athletic meeting of the Tobacco Manufacturing Trades' Athletic Sports Association, held at the Crystal Palace on Saturday, July 29th. The chief officials were—Judges, Messrs. E. J. Lambert, J. A. Cottrell, R. McGregor Jolly, R. Adkin, A. Pittman, R. Ansell, P. Nix, D. Merritt, F. W. Parker, W. H. Abercrombie, and H. Brookman; Starter, Mr. Matt Wells; Timekeepers, Messrs. A. Stanley and H. Kent; Press Steward, Mr. F. J. Drew. Details:—

**ONE MILE BICYCLE HANDICAP.**—Final Heat.—W. H. T. Isaacs (Imperial Tobacco Co., Fulham), scratch, 1; L. Turner (B. Mentor and Co., Ltd.), 150 yards start, 2; F. G. Hemmings (B. Morris and Sons, Ltd.), 140, 3. Won by a length and a half, with over five lengths between second and third. Time, 2 min. 15 sec.

**100 YARDS HANDICAP.**—Final Heat.—B. Rensch (B. Morris and Sons), 9 yards start, 1; W. B. Ibbotson (Imperial Tobacco Co., York Road), 4½, 2; E. Beardsell (Imperial Tobacco Co., York Road), 6½, 3. Won by nearly three yards, with inches between second and third. Time, 10 4-5 sec.

**QUARTER-MILE HANDICAP.**—Final Heat.—A. J. Hawkes (Archer and Co.), scratch, 1; G. T. Butcher (W. D. & H. O. Wills, London), 5 yards start, 2; H. Heaven (W. D. & H. O. Wills, Bristol), scratch, 3. An easy win of five yards, with the same distance between second and third. Time, 55 sec.

**100 YARDS VETERANS' HANDICAP (OVER 40 YEARS).**—Final Heat.—R. J. Roberts (R. & J. Hill, Ltd.), 10 yards start, 1; J. Sterling (Lambert & Butler), 12, 2; F. Chinn (Imperial Tobacco Co., York Road), 3. Won by four yards; the same distance between second and third. Time, 12 2-5 sec.

**100 YARDS BOYS' HANDICAP.**—Final Heat.—T. Merryfield (Imperial Tobacco Co., York Road), scratch, 1; A. Solomons (Imperial Tobacco Co., York Road), 2 yards start, 2; G. Cawston (J. Taddy & Co.), scratch, 3. Won by four yards, with two yards between second and third. Time, 14 sec.

**200 YARDS LADIES' RACE.**—Final Heat.—E. Turner (J. Taddy and Co.), 1; Fanny Adolphus (Imperial Tobacco Co., York Road), 2. Won by a yard and a half. The distance of this event seemed rather too much for some of the ladies in the broiling sun.

**TWO-MILE WALKING HANDICAP.**—E. J. Webb (W. & F. Faulkner), 60 yards start, 1; W. J. Laker (J. Taddy & Co.), 80, 2; W. E. Robertson (R. Lloyd & Sons), 170, 3. H. J. Woolgar, from the 270 yards mark, led for nearly six laps, when Webb went to the front and, walking well, won by 75 yards, with about 25 between second and third. Time, 15 min. 12 sec.

**100 YARDS SCRATCH RACE (ABDULLA CHALLENGE CUP).**—Final Heat.—A. J. Hawkes (Archer & Co.), 1; W. B. Ibbotson (Imperial Tobacco Co., York Road), 2; B. Rensch (B. Morris & Sons, Ltd.), 3. It was Hawkes's race all the time, and he won by four yards, Ibbotson outdistancing Rensch by three yards. Time, 11 sec.

**OBSTACLE RACE (TOBACCONISTS' SUPPLY SYNDICATE CHALLENGE CUP).**—Final Heat.—E. Beardsell (Imperial Tobacco Co., York Road), 1; W. Page, (Imperial Tobacco Co., York Road), 2; J. Collins (J. Taddy & Co.), 3. Won easily.

**THREE-MILE BICYCLE HANDICAP.**—L. Turner (J. J. Carreras, Ltd.), 400 yards start, 1; G. W. Sims (W. D. & H. O. Wills, London), 460, 2; F. G. Hemmings (B. Morris & Sons, Ltd.), 380, 3. Won by five lengths; two lengths between second and third. Time, 7 min. 7 sec.

**ONE MILE FLAT HANDICAP.**—F. W. Coombs (W. & F. Faulkner), 65 yards start, 1; I. W. Sandell (W. D. & H. O. Wills, Bristol), 10, 2; H. Cockrill (W. A. & A. C. Churchman, Ipswich), 15, 3. Won by 30 yards, Cockrill being ten behind Sandell. Time, 4 min. 55 sec.

**TUG OF WAR ("TOBACCO TRADE REVIEW" CHALLENGE CUP).**—I. Rutter & Co., Mitcham (holders), beat Imperial Tobacco Co., Ltd., York Road, two pulls to nil.

**200 YARDS COMIC COSTUME RACE.**—Final Heat.—W. C. Gosling (Adkin & Sons), 1; R. Morgan (J. Taddy & Co.), 2; J. H. Smith (Imperial Tobacco Co., York Road), 3. Won easily.

**TWO-MILE RELAY RACE ("CIGAR AND TOBACCO WORLD" CHALLENGE SHIELD).**—W. D. & H. O. Wills, Bristol, beat J. Taddy and Co., by 15 yards. Time, 11 min. 28 sec.

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



THE following has reached us from a humorous tobacconist in Cottonopolis. The subject is not a new one, but it is so admirably treated that we have pleasure in finding room for it:—

## MY FIRST LOVE.

### A HARROWING TALE.

I WAS thirteen at the time (unlucky number thirteen!). All the time I was thirteen (a matter of twelve months or thereabouts) I don't think I had a single stroke of good luck. If I accidentally knocked off the hat of some green-looking youth it was sure to turn out that he was not so green as he looked, and if ever a window got broken, or a neighbour's dog happened to get entangled with a piece of string with a tin can attached, I was sure to be passing when they were looking for the culprit.

I have also a recollection of having left a sample of the cloth of which my best Sunday trousers were made in the orchard at the end of the village, by special request of a bull-pup that lived in the vicinity. You see, I had never been thirteen before, so how was I to know that I need be on my guard against misfortune in that year of grace; or should I say disgrace?

It was then that I fell in love, the object of my youthful affections being "My Lady Nicotine." How I adored her from a distance! How I hungered for the joy which is only for those who live in close companionship with her! I had gone through the preliminary stages which lead up to her shrine, as the mysterious disappearance of sundry reams of brown paper and oddments of cane furniture would testify.

It came about in this wise. Dad had a smoke-room where I was sometimes allowed to sit with him, my sojourn there being regulated by the length of time I was able to sit perfectly still and refrain from asking questions.

Pop used to loll in the capacious arm-chair, and after lighting a cigar would gaze absordedly at the ceiling. I concluded that he was making an exhaustive study of the paper pattern in perspective through an endless variety of atmospheric densities, regulated by the clouds of smoke which came sometimes in streaks and sometimes in rings from between his lips. I looked often and long at the ceiling myself, and wondered.

Gradually the beautiful aroma from the cigar began to fascinate me, and I found myself drifting helplessly, hopelessly in love with "My Lady Nicotine." Smoke rings and wedding rings danced together in my dreams. My one consuming desire was to study ceiling patterns in perspective. I would sit as quiet as a mouse for fear of being asked to go and see if mother wanted me. I saw no hope of being introduced to my lady love, so I made up my mind to introduce myself when the opportunity occurred.

One day my father had just lit his cigar, obliterated the clock, and sent about half-a-dozen rings curling ceiling-ward, when he was suddenly called away for a while. I remained sitting in one of my lovesick moods, longing to penetrate the mysteries of the ceiling by the aid of dad's Havana.

Here was an opportunity not to be missed. The pater had put his cigar down on the ashtray, and was so annoyed at having to do so that he overlooked me altogether, and neglected to send me off on some wild-goose chase. When the pater had gone I gently closed the door and settled myself in his arm-chair. Being unable to reach the mantelpiece with my feet, I had to be content with the top bar of the grate. I put the cigar between my lips, took a long, strong pull, and gazed intently at the ceiling; then another pull, and another. It was sublime; my feelings were ecstatic! But I need not enlarge on the delights of a choice Havana to a smoker; sufficient that I was transported away from all earthly things, forgetful even that the cigar was dad's, and that he would soon be coming back to finish it.

Meanwhile I wondered why I saw nothing out of the ordinary on the ceiling; but I had not long to wait. Very soon I noticed something move along it like the ghost of a cricket-ball, then one or two more came along, and they began to dance round and round as if they were being manipulated by an expert juggler; then some fiery ones came and joined in the dance. Soon I felt myself fiery ones out of the chair, and I fancied that the juggler had mistaken me for one of the afore-mentioned cricket balls. It was only by the most powerful exertion that I got out of his clutches and resumed my seat. I had dropped my cigar, and I seemed to see it as from a distance burning a hole in the carpet.

Before I had had time to recover myself from the effects of the juggling exhibition, the chair beneath me began to move, and do a sort of rocking-horse gallop. The whole thing was so extraordinary that I thought I had better get up and investigate. I rose to my feet, but no sooner had I done so than the floor came bodily up and hit me such a whack on my head that it raised a lump as big as an egg.

Just then dad came back to finish his cigar.

I did not sit in the smoke-room after that. As a matter of fact I could not sit anywhere for a few days.

W. V. G.

## OGDEN'S BONUS SCHEME.

### ANOTHER VICTORY FOR THE RETAIL TRADE.

JUDGMENT was given on July 28th by Mr. Justice A. T. Lawrence in the King's Bench Division in the suit which Mr. Henry Jerrold Nathan, wholesale and retail tobacco dealer, of Stratford and Throgmorton Avenue, brought against Ogden's (Limited) to recover damages for breach of agreement.

Mr. Rufus Isaacs, K.C., Mr. Montague Lush, K.C., and Mr. C. K. Dunlop (instructed by Messrs. C. J. Smith and Hudson) were for the plaintiff, and Sir Edward Carson, K.C., Mr. F. E. Smith, Mr. E. G. Hemmerde, and Mr. T. W. Inskip (instructed by Mr. A. M. Richards) appeared for the defendants.

Mr. Justice Lawrence, in delivering judgment, said that in October, 1901, the tobacco war broke out, certain American speculators acquiring the whole of the share capital of Ogden's, who were importers and manufacturers successfully carrying on business at Liverpool and other places, and commenced an effort to capture the tobacco trade of the United Kingdom. The principal British manufacturers combined to resist the invasion, and formed the Imperial Tobacco Company.

Ogden's reduced their prices, but the Imperial Tobacco Company did not. In March, 1902, the Imperial Company offered a bonus of £50,000 for those who entered into exclusive relations with them, and Ogden's replied by issuing its bonus scheme, out of which this and many other actions had arisen. Plaintiff signed it, and by it he agreed not to sign the Imperial or any other similar scheme. Ogden's undertook to distribute among such of their customers as purchased from them direct the entire profits on their sales in the United Kingdom, and to distribute in four years, commencing April, 1902, £200,000 per annum among their customers according to their purchases.

### EXTRAVAGANT TRADING.

Besides cutting prices, they commenced trading in an extravagant way, with the result that in nine months they made a trading loss of nearly half a million. In 1902 they made two quarterly distributions of the bonus under the scheme, and the plaintiff received £146 16s. and £126 5s. 5d. It was agreed that the former sum was more than he was entitled to, owing to a clerk's error.

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

In September, Imperial Tobacco... estimated... liquidat... the company... its business... first, for... secondly, for... the company... heavy loss by the... the Lord Chie... there would... and a half y... he did not t... under the circum... Ogden's profits fo... was a ransom... restrictive covenan... making a future i... to make in its o... vendor company... three and a half y

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In September, 1902, Ogden's sold their business to the Imperial Tobacco Company, the goodwill and trade marks being estimated at £1,500,000, and Ogden's went into voluntary liquidation. The House of Lords had determined that the company had committed breaches of contract by selling its business and ceasing to trade. Plaintiff claimed damages, first, for the failure to distribute the net profits, and, secondly, for the failure to distribute £50,000 quarterly.

The company, however, made no profits; they made a heavy loss by the manner in which it carried on the war, and the Lord Chief Justice had held that he was not satisfied that there would have been any profits in the remaining three and a half years. He (Mr. Justice Lawrence) agreed, and he did not think the price paid for the goodwill could under the circumstances be regarded as capitalisation of Ogden's profits for the three and a half years in question. It was a ransom to get rid of the invader, and by the restrictive covenants in the contract of sale to prevent his making a future raid and to enable the Imperial Company to make in its own way and to seize the profits that the vendor company could not enjoy till after the lapse of three and a half years.

#### A DILEMMA.

The plaintiff in this action said that by the method of doing business great benefit was conferred on the customer, resulting in his making the profit for himself in proportion to the volume of his trade, but that method had been abandoned by the Imperial Company, which had raised prices and abolished the gifts. The consequence was that the plaintiff had lost that profit.

The defendant company, it was said, were in the dilemma that it must either allow the customers to retain the manufacturer's profit or by raising prices make a profit for the company which would, under the contract, be distributed to the plaintiff and others. His lordship, however, was not convinced of that. The bonus scheme had as its probable motive the capture of the British trade under such circumstances as would enable the company to make at the end of four years the largest possible profit.

#### A COMMERCIAL SCHEME.

It was not a philanthropic but a commercial scheme, and the plaintiff's enjoyment of the advantages was a stage of the campaign. His lordship did not think it would have been continued, and any prudent man of business would have anticipated that when he signed the agreement. The plaintiff could not be compensated in damages under that head. The next head of damage was the failure to distribute the £200,000. As to the three and a half years, that was rendered impossible by the sale, and it was admitted that some damage was recoverable under that head.

No precise formula could give the exact amount, and his lordship, giving it his best consideration, estimated it at £800, for which amount judgment for the plaintiff would be given.

The question of costs was reserved for further argument.

## SUNDAY SHOPPING.

### RESTRICTED HOURS FOR THE TOBACCONIST.

From the report of the Joint Committee of the House of Lords and Commons appointed to consider the question of Sunday Trading, it appears that they are satisfied of the importance of maintaining the Sunday as a day of rest not only on religious and moral grounds, but also as necessary to the preservation of health. The present state of the law, however, is unsatisfactory. In Scotland it is said to be unworkable, and by most of the local authorities in England and Ireland it is ignored.

It is, however, the opinion of the Committee that if Parliament should pass any fresh prohibitive legislation some exemption will be necessary, and these are recommended:—

- The sale of refreshments, including sweets, presumably for consumption immediately or during the day.
- The sale of newspapers, magazines, and periodicals.
- The sale of medicines.
- The sale of milk and cream.

Certain articles, namely, bread, fish, fresh vegetables and fruit, meat and ice, the Committee consider should be allowed to be sold during part of the day.

With regard to tobacco, pipes, and smokers' requisites, the Committee suggest that the sale should only be allowed during the hours in which public houses are licensed to be opened.

#### JEWISH SHOPKEEPERS.

One of the most difficult points with which the committee had to deal was the case of the Jews. "They, however, realise that in the large cities there are to be found areas which are inhabited mainly by Jews. In these areas certain markets have grown up in which a large business is transacted on Sunday.

"The Committee are of opinion that these areas might be scheduled in any Act, permitting any Jew who closes his shop and does not trade on Saturday to trade in these areas until midday on Sunday."

They recommend that, if the Jewish community desire it, permission should be given for the sale of "Kosher" meat and the special Jewish bread up to midday on Sunday.

#### ONE DAY'S REST IN SEVEN.

The commission recommend strongly that legislation, subject to such modifications in the existing law as may be necessary, should be initiated in general accordance with the increasing feeling against Sunday trading in this country, and with the following principles:—

- (1) That the general principle of the Act of 1677 in regard to Sunday trading ought to be maintained.
- (2) That the penalties imposed by that Act are in consequence of the change in the value of money inadequate for securing the end in view.
- (3) That the exigencies of modern life make it necessary to permit in particular districts the sale of certain articles for a part or the whole of Sunday.
- (4) That any special regulations necessary for this purpose should be framed by local authorities under proper supervision and confirmation by the central authority.
- (5) That every shop assistant should be secured by law one day's rest in seven, and that no such person should be subject to any penalty if he object on conscientious grounds to Sunday employment.
- (6) That any employer making a contract for employment with an assistant in a shop who places upon him any obligation to work on Sunday as a condition of employment, without provision for securing him one day's rest in seven, should be subject to a penalty.

A STEWART SNUFF-BOX.—We are informed by a correspondent that in the process of restoring the old Sherwood Inn, Fallowfield, the workmen, in taking up the boulder stones, found some fragments of parchment and an antique snuff-box composed of wood, and brass monograms greatly worn, but still discernible, made it certain to have belonged either to one of the Charleses or to Charles Edward, the Pretender, who was known to have visited the district in 1746. The box contained some snuff of that period. The way of opening the box is ingenious, and proves that those who were addicted to snuff in those days took it under difficulties.—*Manchester Courier.*

TURKISH AND VIRGINIAN TOBACCO, SPECIALLY PREPARED FOR CIGARETTE MANUFACTURE.  
SAMPLES, WITH PRICES, FROM J. MILLHOFF & CO., LTD., 27, COMMERCIAL STREET, LONDON.



## JUVENILE SMOKING BILL.

### SELECT COMMITTEE'S REPORT.

THE following is the Report by the Select Committee of the House of Lords appointed to consider the Juvenile Smoking Bill, and to consider the question of juvenile smoking generally, and its effect on the physical condition of children.

1. The Committee have met five times and examined 17 witnesses. They have also considered the Report of the Departmental Committee on Physical Deterioration (1904), and the evidence which was laid before that Committee.

2. The Committee desire to express their hearty agreement with Paragraph 49 in that Report: "The Committee recommend that a Bill should be brought before Parliament at an early date, having for its object to prohibit the sale of tobacco and cigarettes to children below a certain age."

3. The Committee were much impressed by the unanimous opinion of all the witnesses, including the representatives of the tobacco trade, that the habit of juvenile smoking produces indirectly a number of ills, facilitates the work of disease and leads to habits of drink.

4. They were especially impressed by the evidence to the effect that there are no signs of physical deterioration among girls. The witnesses all said that the reason for this was that girls are, generally speaking, entirely free from this habit.

5. It has been proved conclusively to the Committee that juvenile smoking has increased rapidly during the last few years, and that it has had a bad effect upon the general health and physique of the present generation, whilst it must have even a worse effect upon the future generations. It is difficult, indeed, to point to this or that disease and to say that it is the obvious result of smoking; but they desire to draw your special attention to the interesting evidence of the Cambridge Professor of Pathology and of Sir William Broadbent, as well as to the important "Notice to Parents" of the Glasgow School Board.

6. Two Bills have been under their consideration—the Bill introduced by Lord Reay, and referred to the Committee, and the other settled by Sir Ralph Littler, K.C., Chairman of the Middlesex Quarter Sessions.

7. The Committee agree with the principles which underlie both Bills; but they are unable, in view of a number of objections to more than one point, to recommend to your Lordship's House the first of these Bills.

8. They object especially on three grounds:—

(1.) Because it penalises the seller only and not the purchaser;

(2.) Because it proposes (in addition to the penalty on a third conviction) that the licence should become void;

(3.) Because it throws the onus of proof of age upon the defendant and not the prosecutor.

9. The Committee recommend therefore that legislation should proceed rather on the lines of the Bill settled by Sir Ralph Littler; because they consider that any persons using tobacco under the age of 16 should be guilty of an offence and liable to a penalty under the Juvenile Offenders Act or to a special penalty under the new Bill. The operative part of Sir Ralph Littler's Bill is as follows:—

Be it enacted, &c.:

1.—Every person who knowingly sells or delivers or permits or suffers to be sold or delivered any description of cigarettes to any child under the age of sixteen years shall be liable to a penalty of not exceeding forty shillings for the first offence, and not exceeding five pounds for any subsequent offence.

2.—Nothing in this Act shall prevent the employment by a licensed person of a member of his family or his servant or his apprentice to his manufacture, or as a messenger to deliver cigarettes.

3.—Every child under the age of sixteen who shall be found in possession of cigarettes or found smoking tobacco in any form shall upon conviction be liable to a penalty of not exceeding forty shillings for each offence, and shall be subject to the provisions of the "Youthful Offenders Act, 1901."

4.—For the purposes of this Act the word "cigarette" shall include cigarette papers or wrappers, and cigars, cheroots, and tobacco.

10. The Committee think, however, that some additions are desirable.

(1.) Police constables should be empowered to stop all youths apparently under sixteen seen smoking in any public place, and they should also be allowed to confiscate any tobacco found upon them.

(2.) Local authorities should be allowed to extend some of those powers to park-keepers, schoolmasters and others by means of bye-laws, while similar powers might also be given to railway and dock companies on their own premises.

(3.) Some provision should exempt children who are genuinely employed by their fathers to fetch tobacco for them.

(4.) The Act should apply to all children apparently under the age of sixteen.

11. The question of the automatic machines which supply cigarettes was considered by the Committee, but in view of the practical evidence given by Dr. Macnamara, M.P., and others, they do not consider it necessary to make any recommendation with regard to these machines.

12. Representatives of the tobacco trade were listened to with especial attention, and the Committee are glad to think that it will be easy to meet the wishes they expressed with regard to the objections which they held to certain parts of Lord Reay's Bill.

13. Lastly the Committee are of opinion that this matter should be brought before the Board of Education, and that the attention of teachers should be directed to the importance of this question. It is difficult to exaggerate the influence of these teachers, or the excellent results of the work which has been done during the last thirty or forty years in all our elementary schools. They think, therefore, that the teachers should be invited to point out from time to time the bad effects of this habit in stunting growth and in producing disease. In this way they hope that a public opinion would be created among boys which would materially stop the habit, and go far, in conjunction with legislation on the lines which they have suggested, to decrease the evil which threatens to do so much harm to the manhood of this country.

14. The Committee have no hesitation in recommending unanimously the initiation of legislation dealing with the subject, and respectfully urge upon His Majesty's Government to take the matter into their consideration before the next Session of Parliament.

### A QUESTION OF TASTE.

Doctor: "Well, what's the matter?"

Patient: "I've lost my taste for tobacco."

Doctor: "How can I help you?"

Patient: "If you forbade me to smoke I think I might get some pleasure out of my pipe again."

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

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# Text of American Anti-Trust Decision.

 THE decision recently handed down by the Supreme Court of Massachusetts in the case of the Commonwealth v. Abe Straus is a great victory for the independent manufacturers over the tobacco trust.

The case in its various phases has been before the Courts for something like two years, and has been strenuously contested at every point. It was in the nature of a test case, as other representatives of the trust were arrested at the same time as Straus, upon similar complaints, and it was agreed that the other cases should not be brought to trial, but should abide by the final issue in the Straus case.

Straus has been twice convicted by a jury in the subordinate court, the verdict reached at the first trial having been set aside by the Supreme Court on a legal technicality. He was thereupon brought to trial again, and a second conviction secured. Many exceptions were taken during the trial by the able counsel employed by the trust, and it is upon these exceptions that the following opinion was handed down. The exceptions were overruled, and the conviction of the lower court sustained.

Unless the agreement entered into by the trust lawyers is repudiated, the other representatives of the trust, who were arrested at the same time as Straus, will now appear in court, plead guilty and receive sentence.

The following is the full text of the decision, with the exception of certain references to other cases, of no interest to anyone but lawyers, and it is here printed for the first time:—

KNOWLTON, J. C. J. This case has once before been considered by this court, upon a question which does not now arise. Commonwealth v. Straus, 188 Mass., 229. The questions first to be considered at this time relate to the construction of R. L., c. 56, sec. 1, under which the defendant was indicted. The second is quoted at length in the case just cited. The prohibitive part is as follows:—

"A person, firm, corporation or association of persons, doing business in this Commonwealth, shall not make it a condition of the sale of goods, wares, or merchandise that the purchaser shall not sell or deal in the goods, wares, or merchandise of any other person, firm, corporation, or association of persons; but the provisions of this section shall not prohibit the appointment of agents or sole agents for the sale of, nor the making of contracts for the exclusive sale of goods, wares, or merchandise."

The defendant contends that a contract that the purchaser shall sell the goods of the seller, and shall not sell the goods of any other person, is a contract for the exclusive sale of the goods, and is therefore permitted by the statute. Such a construction would leave the statute without effect.

The term "exclusive sale" must be given a meaning which is not inconsistent with other provisions of the Act. As used here it means selling within a prescribed territory, to the exclusion of all other persons, so that in the designated place the purchaser who makes such a contract with the original seller will have the control of the market for the resale. The facts of this case show no arrangement for an exclusive sale of the defendant's goods by either of the purchasers, within the meaning of the statute.

The fourth request for a ruling was, in substance, that if the defendant named a price at which he would sell his employer's tobacco, and then stated to the person proposing to purchase "that if he, the merchant, bought or sold no plug tobaccos except that manufactured by the defendant's employer the defendant would return a rebate of 6 per cent., such statement would not be a sale of goods on condition that the purchaser should not sell or deal in

the goods of any other person, firm, corporation, or association of persons, and the verdict should be not guilty." This presents the question which was referred to, but not decided, when the case was formerly considered by this court.

There was evidence from which the jury might find that the price named and the rebate offered were such as were intended by the defendant as a practical refusal to sell any goods, except upon a condition which would entitle the purchaser to the rebate, and were understood by the purchaser to be so intended. Witnesses testified that it would be impossible for the purchasers to carry on business successfully on the offered terms, except upon compliance with this condition which would bring the rebate. Upon the whole evidence the court could not say, as matter of law, that the defendant did not understand his offer, and intend it to be interpreted by his customers, as an offer to sell only on condition that they would agree not to sell the goods of others, and that the proposal of the price without a rebate was not intended by the defendant, and understood by his customers, as an evasion and subterfuge which nobody would act upon, except with the understanding on the part of both that there should be no sale of the goods of others. We think the statute was intended to prevent the imposition of the condition in this indirect way, as much as if the seller had said, categorically, "I will sell you no goods except upon this condition." This request for a ruling was rightly refused.

We are brought now to a consideration of the objections to the statute on constitutional grounds. The defendant contends, first, that the statute is in conflict with the Fourteenth Amendment to the Constitution of the United States; secondly, that it is in conflict with Article 1 and 10 of the Declaration of Rights in the Constitution of Massachusetts; and, thirdly, that, in its application to the facts of this case, it is in conflict with Article 1, sec. 8, of the Constitution of the United States.

The rights relied upon under the Fourteenth Amendment to the Constitution of the United States, and under the Declaration of Rights in the Constitution of Massachusetts, are substantially the same, namely, the right of every person to his life, liberty, and property, including freedom to use his faculties in all lawful ways, "to live and work where he will, to earn his livelihood by any lawful calling, to pursue any livelihood or vocation, and for that purpose to enter into all contracts which may be proper, necessary, and essential to his carrying out to a successful conclusion the purposes above mentioned." See *Allgeyer v. Louisiana*, 165 U. S., 578, 589. These rights, however, are subject to limitations, arising under the proper exercise of the police power, by the Legislatures of the respective States. This power, as recognised under the Constitution of the United States, does not differ materially from that established under the broad language of the Constitution of Massachusetts, found in Part 2, c. 1, art. IV., which gives ample legislative authority, and at the same time keeps it within the boundaries of individual constitutional rights.

There is no doubt that the statute before us puts a limitation upon the general right to make contracts. The contention of the Commonwealth is that this limitation is valid as an exercise of the police power. The nature of the police power and its extent, as applied to conceivable cases, cannot easily be stated with exactness. It includes the right to legislate in the interest of the public health, the public safety, and the public morals. If the power is to be held within the limits of the field thus defined, the words should be interpreted broadly and liberally. If we are to include in the definition, as many judges have done, the

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right to legislate for the public welfare, this term should be defined with more strictness, so as not to include therein everything that might be enacted on grounds of mere expediency. In the very late case of *Lochner v. New York*, 198; U. S., 45, 53, the majority of the court said: "Those powers, broadly stated, and without at present any attempt at a more specific limitation, relate to the safety, health, morals, and general welfare of the public." In the opinion in *Louisville v. Kentucky*, 161 U. S., 677, 701, we find this language: "The general rule holds good, that whatever is contrary to public policy or inimical to the public interests is subject to the police power of the State, and within legislative control, and in the exertion of such power the Legislature is vested with a large discretion, which, if exercised *bona fide* for the protection of the public, is beyond the reach of judicial inquiry."

It becomes necessary to look somewhat critically at the statute before us, to discover its effect upon the rights of contracting parties, and the purpose of the Legislature in enacting it. In the sale of goods to be resold it forbids one kind of contract which might be made in competition with other sellers of similar goods. We may infer that the Legislature was providing for cases in which this particular kind of contract would be unfair competition as against weaker dealers, and would be injurious to the public as tending to crush ordinary competitors, and thus create a monopoly, from which the community as consumers would ultimately suffer. If, at the time of the enactment of this statute, there were dangers of this kind confronting the people of the Commonwealth, and if this prohibition is a reasonable way of averting such dangers, we find justification for the legislation, unless it involves a serious injury to those who are restrained by it. It permits every kind of contract of sale but one. It doesn't prohibit the appointment of agents, or sole agents, for the sale of property. It allows contracts for the exclusive sale of goods, wares, or merchandise. The contracts that it forbids are only those which, in ordinary competition among equals, no one would have any interest or desire to make. As a rule, it is only a person or corporation that is entrenched in a position of power that can afford to say to a retailer or jobber "I will not let you have my goods unless you will agree to sell none furnished by others." One who controls the sources of supply of goods, which are in such demand that the dealer cannot afford to be without them, can safely say to a purchaser "You must give me all your trade if you want to sell any of my goods." In that way he may be able to obtain a complete monopoly of the trade in goods such as he supplies.

The evidence in this case illustrates some of the tendencies of the times. The defendant's employer, the Continental Tobacco Co., is incorporated with a capital stock of \$75,000,000. At the time of the sales for which the defendant is indicted, it had absorbed more than 12 establishments used for the manufacture and sale of plug tobaccos, and owned by as many proprietors. Prior to its incorporation there was free and open competition in the plug tobacco market in Massachusetts. It so consolidated and restricted the trade that, in January, 1904, it produced about 95 per cent. of the plug tobacco and about 80 per cent. of the cut plug tobacco in Massachusetts. Conditions were about the same in all parts of the State. There were about 210 jobbers in Massachusetts and practically all stopped buying of independent manufacturers when this corporation made this new proposition, presented by the defendant in making the sales complained of. It had acquired such strength in its own field that, by the use of such means as the statute forbade, it could expect easily to obtain a practical monopoly of the plug tobacco trade in Massachusetts. This evidence furnishes an illustration of what we fairly may assume was being done, or might be expected to be done, in the manufacture and sale of other products, even of some of the necessities of life. Tobacco is not one of the necessities of life, but its use is so common that to many persons it seems almost as necessary as food. The poor much more than the rich would be likely to be

affected by a monopoly of the market for plug tobacco, and a rise in the price which might be expected to follow it. This statute was enacted for protection in the purchase of any one kind of property. Its object doubtless was to prevent the use of this particular method of crushing competitors in any kind of trade in which the public might be interested. Especially was it important to prevent a monopoly in the sale of necessities of life. In view of that, we deem it not unreasonable that the statute was made to apply to sales of all kinds of goods.

Legislation should be adapted to existing conditions. A few years ago there was no occasion for such an enactment. But lately we see great aggregations of capital formed to obtain command, if possible, of the field of production or distribution in which they enter. Even now, in the transaction of business among equals where there is free competition, the statute is unnecessary, for there is no inducement to do that which it forbids. Its practical effect is to prevent great corporations from making a certain kind of contracts intended to drive ordinary competitors out of business.

The question is whether, at the time of the passage of this statute, there were conditions actually existing or reasonably anticipated which called for such legislative intervention in the interest of the general public. We are of opinion that there were, and that, in a broad and liberal sense of the words, this statute was enacted in the interest of the public health and the public safety, if not of the public morals. Certainly the purpose of the Legislature was to promote the general welfare of the public. We cannot say that this legislative action was not a legitimate exercise of the police power. Its invasion of the general right to make contracts is so slight, and in a field so remote from ordinary mercantile transactions, that there is no ground for objection on that score. The abuse at which the statute is aimed, while not practised by many persons, is real and widely pervasive.

#### HIS CIGAR.

Tell me, thou brown enchantress,  
Where does your power lay,  
As you hold the lords of creation  
In undisputed sway?

Is it your form of beauty,  
Or breath of fragrance rare,  
Makes him sit in peaceful silence,  
Thrown back in his easy chair?

I've noticed your presence surround him  
In a sort of bluish haze;  
Can it be that you softly caress him,  
Safe hidden away from my gaze?

Can it be he so dearly loves you,  
Because you never talk back,  
Or with silly queries and questions  
Keep his poor nerves on the rack?

He seems never to forget you,  
And to you he never is fickle,  
I confess with a sigh it grieves me  
That for you he'll spend the last nickel.

I've seen him fondly caress you,  
And talk of your charms an hour,  
And close his eyes in ecstatic bliss,  
When you hold him in your power.

Oh, wicked, wicked creature,  
You've won his love, it is plain,  
And the way he longs for your presence,  
Oft fills my heart with pain.

But I'll not cry my eyes out;  
I'll get me a cigarette;  
When he sees that I'm in love also,  
Perhaps your charms he'll forget.

—A. H. HERITAGE in *Minneapolis Tribune*.

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



**SMOKE**

**B. D. V.**

**THE KING**

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**TOBACCOES.**











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<b>ASTHORE</b> <i>Cigarettes and Cigars</i> J. H. Custance, Putney, S.W.	<b>MARSUMA</b> <i>Cigarettes.</i> Havana Cigar Co., Congleton.		
<b>BISHOP'S MOVE</b> Cohen Weenen & Co. 57, Commercial Rd., London, E.	<b>MIXED PARCELS</b> The Tobacconists' Supply Syndicate.		
<b>CARRERAS OVALS</b> Carreras Ltd., Aldgate, London, E.C.	<b>MYRTLE GROVE</b> <i>Tobacco and Cigarettes.</i> Taddy & Co., 45, Minories, London, E.		
<b>CIGARETTE PAPER</b> The French Cigarette Paper Co., London.	<b>PALM AND SHIP</b> <i>Cigarettes.</i> Lockyer, R. & Co., 12 & 14, Bath St., London, E.C.		
<b>DE RESZKE CIGARETTES</b> J. Millhoff & Co. Ltd., 27, Commercial Street, London.	<b>ROYAL NAVY BLEND</b> Cohen, Weenen & Co., 52, Commercial Rd., London, E.		
<b>DONORE CASTLE</b> <i>Cigarettes.</i> T. P. & R. Goodbody, Dublin.	<b>TOBACCONISTS' SUNDRIES</b> Adolph Elkin & Co., London.		
<b>EGYPTIAN CIGARETTES</b> Salonica Cigarette Co., London.	<b>TURKISH CIGARETTES</b> Teofani & Co., London. <i>Highest Award at Paris Exhibition, 1900.</i>		
<b>GENERAL SUPPLIES</b> Singleton & Cole, Ltd., Birmingham.			
<b>GRAND CUT VIRGINIA</b> Godfrey Phillips & Co., London.			
<b>HIGH-CLASS CIGARETTES</b> B. Muratti, Sons & Co. Ltd., Whitworth St., Manchester.			
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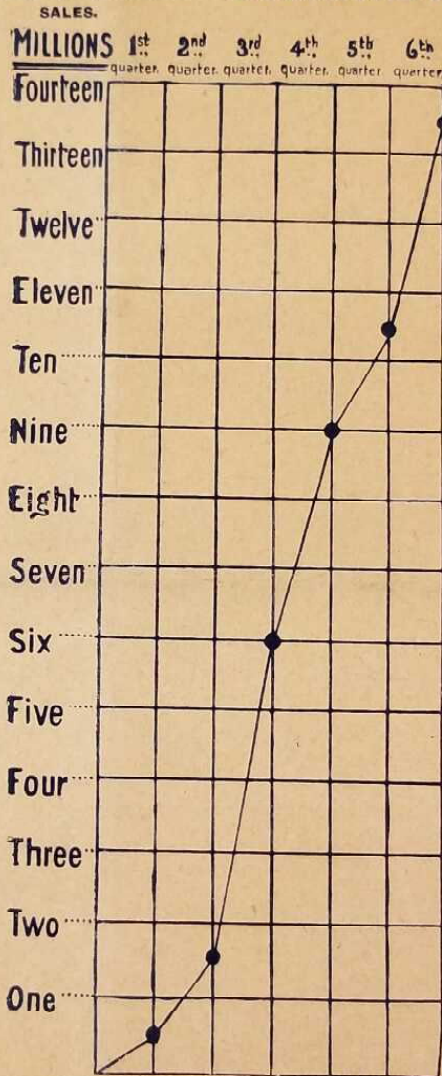
## RETAILER!

Are you making a good show of this Cigarette and sharing the benefits of their enormous sale?

DO YOU

SUFFICIENTLY

realise the benefits? Remember this is the only big selling Cigarette not on sale at the Trust Shops. The public MUST come to you for them. Nothing will ever induce us to supply these to the Trust Subsidised Tobacconists. Don't study your enemies, they don't study you.



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The 6th quarter is based on the average of the 1st month of this quarter.

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