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# The Cigarette World



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Packed in 2 oz. foils and 4 oz. tins, and showing a profit  
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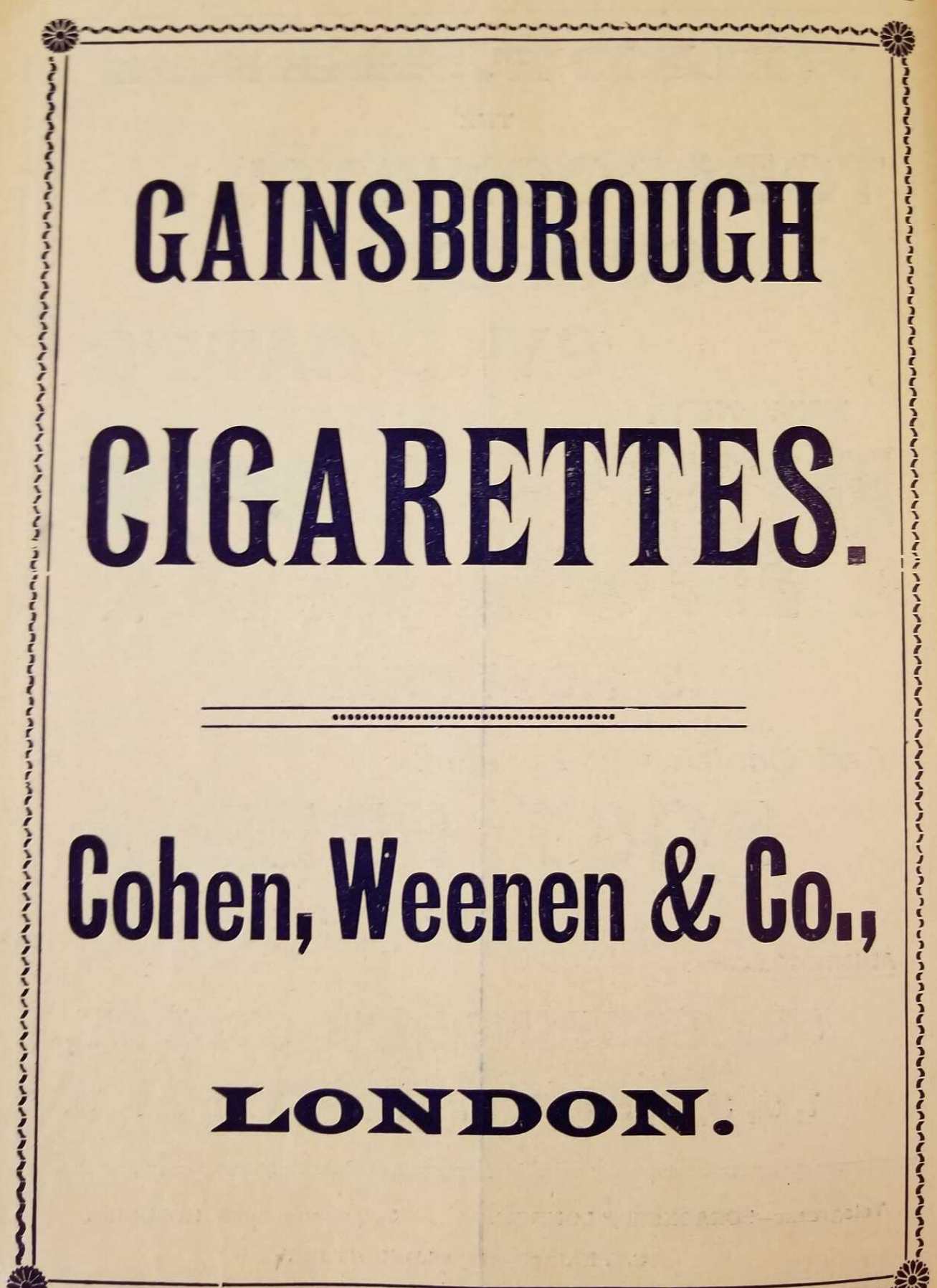
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THIS SPACE  
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TO A

Free and  
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Manufacturer.

APPLY—

MANAGER,

*Cigarette World,*

BARNES, S.W.

For Price Lists of THEODORO VAFLADIS & CO.'s Imported EGYPTIAN Cigarettes Apply MELBOURNE, HART & CO.,  
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**MAKE A GO**

OF YOUR BUSINESS.

**HANDLE OUR CIGARETTES.  
They Leave You Good Profits**

**We guarantee them!  
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**THEY'LL DO THE REST.**

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**B. KRIEGSFELD & CO.,**

The Anglo-Colonial Tobacco Co.,

HOME AND EXPORT CIGARETTE SPECIALISTS.

General Tobacco Factory - - MANCHESTER.

N.B.—We have representatives covering the United Kingdom.

**The Cigarette World  
AND TOBACCO NEWS.**

DECEMBER 15th, 1904.

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

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

IMPERIAL METHODS.



OUR readers will from this date look in vain among our columns for the announcements of the Imperial Tobacco Company, for the "combine," in consequence of our leading article last month, have withdrawn their orders. Mr. Octavius Beatty, our managing editor, gives an account elsewhere of an interview he had on December 6th with one of the directors of the Imperial, and we would ask our readers to study it for themselves. Here we can only summarise the facts, and offer such observations as occur to us on the position. In the first place we would point out the extreme discourtesy and lack of consideration shown to us. We have to deliver all matter to our printers on the 12th of each month, and the make-up has to reach them at the latest on the 13th, and to facilitate matters we frequently give them the necessary instructions for the cover a day earlier. Of these facts the Imperial have full knowledge, yet though they actually received proofs of alterations in copy for two advts. several days previously, they did not inform us until December 6th of their intention not to give us any orders for our December issue. Previously we received their orders nearly always in good time, sometimes as early as the 28th of the preceding month,

ESTABLISHED 150 YEARS.

**TADDY & CO.,**  
**Tobacco, Cigarette, and**  
**Snuff Manufacturers,**  
**and Cigar Importers.**

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

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

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WRITE FOR PRICE LISTS AND TERMS:

**45, MINORIES, LONDON, E.**

on the average we should say about twelve to fourteen days before the date of publication.

Their letter gave no reason whatever for this conduct, and possibly they had grace enough to feel ashamed of writing the reason. They were, however, not ashamed to inform Mr. Beatty that they resented our last leading article or portions of it, so that we now know on their own admission what they complain of. All the firms in the Imperial previous to the amalgamation were conducted by courteous English men of business in a way that gained many at least among them the respect of the trade, though not always their entire approval, and until the amalgamation we are quite sure that not one of them would have behaved in such a way to any journal. The cause of this change we will charitably suppose to be the influence on the Board of the American element, which seems, like Aaron's rod, to have swallowed all the rest.

The article in question, "The Turn of the Tide" we reprint elsewhere, and when our readers have again studied it we are confident that they will agree with us in thinking that there is nothing in it of which the Imperial have any right to complain. The truth evidently is that these would-be dictators of the tobacco world object to our advocacy of the policy of the Alliance in arranging with independent manufacturers to put brands on the market which retailers can sell at a reasonable trade profit. This is "the head and front of our offending," and the statements of "the mouthpiece of the company" as to the article in question not being "fair hitting" are merely attempts to find an excuse for what was obviously unworthy conduct. Surely it did not take the combined intelligence of the directors from November 15th till December 6th to discover our article to be unfair; if not, why was the delay in informing us that they did not intend to extend to us the favour of their patronage in future, except to cause us as much trouble as possible?

Our article was merely a strong appeal to retailers to give the new brands a fair trial, an appeal which we have every reason to believe was not made in vain. It contained no attack on anybody, nor did it urge that undue preference should be shown. We said "why not make the Alliance brands prominent; we do not say to the exclusion of other brands, since that would be manifestly unfair, but at any rate among your leading lines." We pointed out also that in the past colossal advertising had created a demand for certain proprietary articles, and that the profit allowed the retailers was frequently very small, so that in reality the advertising expenses came in the end out of their pockets. We did not intend this to apply to every case, nor did we say that it was the case now to such an extent, and we are sure that no one who knows anything about the trade can deny the absolute truth of our statement. We base our articles on knowledge and experience, they are not mere guesswork, and we have reason to know that they are appreciated by those best qualified to judge; our journal is not intended to slavishly follow the views of those who have the most advertising orders to give, it is intended to support the legitimate

aims of the retailers and at the same time to do justice to the manufacturers, whether they are inside or outside the Imperial. We certainly must admit that journalism in this country has recently sunk to a low level, indeed it is rapidly approaching the standard which prevails in America; nevertheless newspaper proprietors who look to something higher than mere pecuniary results, and who realise the true function of the journalist, are not likely to sink their opinions and allow their columns to contain nothing but feeble echoes of the press agent's glowing praise of his employers. This sort of business is well paid, indeed has to be well paid in order to induce men to do it at all, for in truth some of it is very dirty work. The advertisement writer proper has his uses, and there can be no possible objection to his profession, since advertising is an art, and requires a specialist, but his work should be found in the advertisement columns and not where it is sometimes seen—in the editorials.

So long as the tobacco war lasted we did our utmost to urge the trade to defeat the impudent attempt of Mr. Duke and his friends to gain the control of a great British industry, and we pointed out over and over again in the strongest language the degrading influence upon America of the system of trusts which had been organised by a greedy and utterly unscrupulous band of plunderers, who had become so bold through their constant victories that they were fast becoming a danger to the States. We laid bare the inner history of the American Tobacco Trust in particular and showed up in their true colours the methods they had employed in order to get the control of the trade in their own country. Well, the war ended in a nominal victory for the Imperial, but some victories are worse than defeats, and the triumph was dearly bought indeed, not only in the mere financial point of view, but in the admission of an American element into the management of a great company representing some of the best known firms in the tobacco trade. The British element lost no time in embarking upon a vast scheme to get complete control of the trade of other countries for themselves and their new American friends. Previously nothing was too bad to be said about their great rivals, but all their differences were forgotten, on that memorable occasion when the termination of the battle was celebrated by a splendid banquet, at which, amid much waving of the Union Jack and the Star Spangled Banner, the reconciled leaders of the two great concerns, metaphorically speaking, fell upon each other's necks. How the wily Yankees must have been laughing in their sleeves when they reflected upon the success of their gigantic bluff, and how they must have chuckled to think that they would be easily able to outwit the retailers and squeeze out of paying the bonus. Happily, however, they are not out of the wood yet and won't get out of it without parting with a good many dollars. It soon became apparent that retailers would benefit little by the glorious victory, and their repeated demands for increased profits were met by a masterly Fabian policy. They were at that time led by men who, though they were zealous and earnest, had neither the power nor the ability to devise

**SMOKE****SALONICA****EGYPTIAN CIGARETTES***Purest, Mildest, and Healthiest***CAIRO'S BEST.****CAIRO-EGYPT**

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The SALONICA CIGARETTE CO., 45, St. Mary Axe, E.C.

**The French Cigarette Paper Co.,****120, CAMBERWELL  
ROAD,  
LONDON, S.E.****CIGARETTE PAPER MANUFACTURERS.**

22 CARAT GUARANTEED GOLD TIPPED PAPERS, CORK TIPPED, AMBER TIPPED,  
IMITATION GOLD TIPPED, ALUMINIUM TIPPED PAPERS,  
MAIZE TIPS, STRAW TIPS, CORK TIPS, &c., &c. CIGARETTE BOXES AND LABELS.

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**TOBACCOS, CIGARS, and CIGARETTES.** ♣ ♣**TOBACCONISTS' FANCY GOODS and SHOP FITTINGS.****MIXED PARCELS.**

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

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

Branch Distributing Depots—LIVERPOOL, LEEDS, WOLVERHAMPTON, WALSALL.

Factories—SHREWSBURY.



a means of escape for them from the slough of despond into which they had fallen, and it has been left for the Executive of the present Alliance to originate a scheme which has in it great possibilities if honestly and perseveringly worked.

Later on in their history the Imperial, having proved a splendid investment, the directors, like Alexander, sighed for new worlds to conquer, and, unlike Alexander, proceeded to select opponents who had not the strength to hit them back. The trade in what is called Irish Roll here but is known in the Green Isle chiefly as "thick twist," was in a promising condition, and in the hands of 28 firms, who gave employment to a large number of men and women. The quality of the product was excellent, and in quality they could not compete, so they resorted instead to under-selling, and sent out agents all over Ireland offering thick twist tobacco at a price which was practically cost, with the object of driving out the Irish manufacturers and getting the control of the trade. Ireland has, alas, few industries, and many intelligent Englishmen have been helping for some time past to develop those she has and to create others. It was left to the Imperial alone to seek for their own profit, simply to add what was a mere trifle compared to the enormous sum they were already earning, to make a determined effort to destroy a national industry. The callous iniquity of this conduct naturally provoked a storm and efforts were made to persuade the company to cease their grasping policy, but these appeals were made in vain. As Irishmen we resented this attack and we did not hesitate to condemn it. We doubt not that this protest of ours has rankled in the minds of those responsible for the Irish invasion; indeed, though possibly it may have been a coincidence, we soon afterwards lost the advertisement of one of the Imperial branches which was largely identified with their roll trade. Fortunately, though they have injured the trade, they have not yet succeeded in destroying it, and sooner or later they will meet the reward of their offences, in the loss of sales of their proprietary brands, which Irish tobacconists are hardly likely to push.

We had written thus far with regard to the trust, when the following cutting from the *Westminster Gazette* came to hand, and we reprint it without comment:—

"THE AMERICAN TOBACCO TRUST.

"An investigation has been begun into the affairs of the so-called Tobacco Trust, composed of the American and Continental companies in the United States and the British Imperial Company in England. The Attorney-General will appoint a special attorney from Tennessee, where much tobacco is grown, to assist in the investigation, and, should the facts warrant, in the prosecution of the trust. Tobacco growers complain that the trust's methods have stifled competition in buying, so that the price of tobacco averages only one-fifth of what it did five years ago."

We are glad that we are now approaching the conclusion of our nauseous task of dealing with the Imperial, and only we felt it due to our readers to explain our position clearly,

we should have been much more brief. The fact is, that like Jeshurun of old the great combine has waxed fat and kicked, and they have been so long successful in getting their way without finding anyone audacious enough to go counter to them, that they had got to believe that this state of things would last for ever, and it must have been a rude shock to them to find that a journal whom they had honoured with their orders actually dared to express views against their interests. Of course such presumption had to be punished by the withdrawal of such orders as an example to others. Well, we think we can get on without the magnificent revenue derived from their advertisements, and we shall be surprised indeed if in the end we do not materially benefit, while the way they have acted can only reflect on themselves; any way, we now leave the issue to our readers and confidently await their verdict.

In this way have the Imperial Tobacco Co. of Great Britain and Ireland, Limited, sought to penalise us for our independent action, and they will undoubtedly try to penalise all who do not meekly obey their behests. Readers, the best way to show your independence is to join the Alliance and secure good profits, while also strengthening the fighting forces of that energetic body; you do not know how soon it may be sorely needed, or when the struggle may come, therefore be ready.

When the Imperial offered preference shares to the public there was a large amount of preferred ordinary and deferred ordinary stock allotted to the various firms amalgamated, and these firms were not allowed by the Articles of Association to part with this stock. It is now intended to alter the Articles so as to permit the preferred ordinary stock being offered to the public, and this may result in six millions of these shares being placed on the market. Though this will of course in no way affect the profits earned, which are pretty sure to show an enormous margin of security for the preference shares, yet no doubt many will wonder what is the reason for the move. Can it be that some of the firms have already grown tired of their connection with the big trust? There have been frequent rumours that this has been the case, but we never attached any importance to them; now, however, colour seems given to the suggestion. The fact of this vast capital being held by firms who could derive no benefit from it till the preference dividend was paid was, of course, a great inducement for investors to subscribe, but a still greater inducement was the fact that the firms referred to could not sell their shares, for this gave the concern a much stronger financial position. How the market will regard the change remains to be seen, but though we are of opinion that simply from an investor's standpoint the preference shares are well worth the present price, yet we are inclined to believe that they will probably slightly decline in price. The public will, however, probably not jump at the opportunity about to be offered to them, as there is always a danger of the opposition to the trust growing stronger, since, if it is allowed to gain the control of the trade—its evident object—prices will be forced up and consumers will suffer, while retailers are not likely to be generously dealt with.

"LA CINGARA," finest imported Mexicans.

Sole Importers: MELBOURNE, HART & CO., 19, Basinghall St., E.C.



**Carreras'**

**NEW 'BLACK CAT'**

**VIRGINIA CIGARETTES (MILD)**

The most perfect Cigarettes ever produced to sell at **10 for 3d.** In quality and make they excel all other Cigarettes sold at the same price, and are as good as others on the market at 10 for 6d.

“**BLACK CAT**” **VIRGINIA Cigarettes (Mild)** are made up in packets of 10's, and in boxes of 50's and 100's, to sell at **3d. for 10, 1/3 for 50, and 2/6 for 100;** also in airtight tins of **50** to sell at **1/3½.**

Every Tobacconist should stock **CARRERAS' "BLACK CAT" VIRGINIA CIGARETTES (MILD).** They command a ready sale, and are consequently a **boon** to Tobacconists.

Each Packet and Cigarette is stamped with our **Hall Mark** for purity—the **"BLACK CAT."**

**IMPORTANT!** A good profit for the Tobacconist is our first consideration.

Write at once for sample packet and trade price of **"BLACK CAT" VIRGINIA Cigarettes (Mild).**

**MANUFACTURERS—**

**CARRERAS, LIMITED,**

4-8, St. James' Place, Aldgate, LONDON, E.C.

The New **"Black Cat" VIRGINIA Cigarettes**

(MILD).

# Trade News and Notes.

**IMPERIAL TOBACCO COMPANY.**—The transfer books of the 4½ per cent. Debenture Stock will be closed from the 17th to 31st December, both days inclusive.

**TOBACCO STRIKE IN TURKEY.**—For the first time on record the semblance of a strike has occurred in Constantinople. The workmen at the Regie Cigarette Factory, objecting to the introduction of new labour-saving machinery, put in a claim for higher wages and maltreated a foreman. The police made upwards of 200 arrests.

**STREET REDOLENT OF CIGARS.**—Throgmorton Street was redolent after the Stock Exchange closed on November 30th with the fragrance of large cigars. It turned out that an enterprising firm of cigar merchants had sent a sample box of four of their cigars to every member of the House.

**SERVANT'S CIGARETTE ACCOUNT.**—The defence raised by an Ennis tobacconist when sued by his female servant for the sum of 8s. 4d., the amount of wages alleged to be due, was that goods value for the amount sought were supplied by him to plaintiff's mother, and the majority of these, it was explained, took the shape of cigarettes. This created a laugh until it was announced that the cigarettes were for the purpose of being sold through the country. Defendant, however, maintained that the plaintiff was a cigarette smoker herself. Ultimately the case was adjourned for the attendance of the mother, who will be asked for an explanation.

**BRYANT & MAY DEBENTURES.**—Bryant and May, Ltd., are inviting subscriptions for £150,000 in 4 per cent. Debenture Stock at the price of 102. This is the balance of a total of £250,000 authorised in January last year, and of which £100,000 was issued in the following month. The proceeds are required to pay for completion of works in connection with the development of lands in California and provide moneys for the extension of the company's interests in South Africa. The interest on the total issue will require £10,000 per annum, while the sum available last year was over £85,000, so that it will be seen it is well covered. The quotation for the existing Debenture Stock is 102½. At the price of issue the yield to an investor is £3 18s. 5d., and the properties upon which the Debenture Stock is secured by a mortgage and floating share were valued at June 30th last at upwards of a million and a quarter.

**IRISH-GROWN TOBACCO. SUCCESS OF A GOVERNMENT-AIDED EXPERIMENT.**—A new era has just opened for Ireland. Not only will she be a manufacturer of tobacco, but she appears likely, after many experiments which have not proved altogether successful, to be able to grow a good leaf of her own. From the lands of Colonel Nugent Everard, at Randalstown, County Meath, twenty acres of tobacco have been safely harvested, and Professor J. N. Harper, of Kentucky University, the famous American tobacco expert, describes it as "a tobacco crop of the highest quality, quite equal to that grown in Virginia and Kentucky." Professor Harper also pronounces the

Irish climate to be almost perfectly suited for tobacco culture. Colonel Everard has been supported by the Irish Department of Agriculture, and his is the first experiment in producing a tobacco crop in Ireland on a commercial and practical scale. The Department of Agriculture agreed to assist anyone who would experiment with tobacco culture to the extent of ten acres by bearing the cost of the drying and curing plant. Colonel Everard agreed to lay down twenty acres. The best procurable seed was brought from Virginia, and planted early in the spring, and since September the process of curing, sorting, and drying has given employment to a number of local hands. The twenty acres have yielded about 14,000 pounds weight of leaf. This is a remarkable result for what is practically an initial experiment; it is estimated, however, that the average yield per acre will be about 1,000 lbs. of tobacco. Dublin manufacturers and experts have valued the samples already grown as high as 7d. and 8d. per pound for the best leaves. The Government have removed the prohibition against tobacco culture, and undertake to refund to the grower one-third of the duty levied. The concession, however, is limited to five years, and it is im-

possible to expect farmers to undertake the heavy initial cost for this limited period.

MESSRS. LITISICA, MARX & CO. have been appointed cigarette manufacturers to His Majesty the King of Portugal.

MR. JAMES CURTIS, of Temple House, Anglesea Road, Kingston-on-Thames, tobacco broker, of the firm of James Curtis & Co., 65, Fenchurch Street, E.C., left estate of the gross value of £14,711, and £12,541 net.

**CIGAR STRIKE AWARD. NO MORE "RETURNS."**—Sir William Markby, in his award (issued on November 18th) on the

dispute between the Imperial Tobacco Company and certain cigar-makers, points out that the employees are paid so much a hundred for making the cigars. Under one system (the "return" system) cigars so badly made as to be unsaleable are returned to the maker and not paid for; under the other system (the "discharge" system) unsaleable cigars are not returned to the maker, but the employer discharges the maker if he thinks fit. The York Road factory (where the dispute arose) is a recent combination of "return" system and "discharge" system factories, and the question is which system should be adopted. Sir William does not find that either system has caused any inconvenience to any of the parties concerned, but all the workers are strongly attached to the system to which they have been accustomed. Sir William's award is in favour of the "discharge" system. It is as follows:—"I do award and determine that at the York Road factory the employers shall not be entitled to return to the maker cigars which are badly made and are unsaleable, and to decline to pay for making them, the remedy of the employers being to discharge the maker if they should think fit to do so." At the headquarters of the Cigar Makers' Union in Aldgate the award was talked of as a triumph. The officials were busy paying out strike

CONNOISSEURS SMOKE

## TEOFANI'S

HIGH-CLASS  
CIGARETTES.

PURVEYORS TO HIS HIGHNESS



THE KHEDEVE OF EGYPT.

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

FROM ALL WHOLESALE HOUSES, OR FROM

**TEOFANI & CO., LONDON.**

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

T. VAFIADIS & CO.'S EGYPTIANS

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

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

## TRADE NEWS AND NOTES—continued.

pay for the tenth week. Each woman took away eight shillings, each man fifteen shillings, and there are 450 of the former and 250 of the latter. "The award is exactly what we expected," said Mr. J. Pow, the acting secretary, to a *Daily News* representative. "It maintains the *status quo*, and that is what we struck for. Now that the arbitrator has settled the matter, we desire that no ill-feeling should remain as between us and the employers. We both agreed to submit ourselves to the arbitration of the Board of Trade, and I am sure we shall both accept the decision in an amicable spirit. We expect to hear from the Imperial Tobacco Company shortly, and we hope to see all the strikers back at work in a day or two, in accordance with the undertaking given to us by the managing director before the dispute was placed in the hands of the Board of Trade." "We should be ungrateful, indeed," continued Mr. Pow, "did we not express our thanks for the splendid financial support we have received since the strike commenced. We have paid out strike pay for ten weeks, and we have to-day more cash in hand than we had at the start. The Cigar Makers' Unions of other countries, both in Europe and America, with which we are affiliated, have given us substantial help. We cannot forget, either, that some of the best manufacturers in the trade outside the Imperial Tobacco Company gave evidence before the arbitrator in favour of our case." As for the Imperial Tobacco Company, they state that as badly made cigars are not hereafter to be returned to workmen to be re-made, such articles will in future be thrown out at a loss to be borne by the Company.

MESSRS. LITISICA, MARX AND CO. are in receipt of the following letter from Count de Arnoso, private secretary to His Majesty the King of Portugal:—

"Buckingham Palace, Dec. 5th, 1904.—Messeurs, I am very pleased to inform you that H.M. the King of Portugal has appointed you cigarette manufacturers to His Majesty.

"Your obedient servant,

"(Signed) Count De Arnoso,

Private Secretary.

"Messrs. Litisica, Marx & Co."

## Fires.

A fire broke out on November 22nd in the shop of Mr. EDWARD JUDGE, a hairdresser and tobacconist, of 124, Belgrave Gate, Leicester.

SERIOUS NEWPORT FIRE.—Between eleven and twelve o'clock on December 6th the Newport Fire Brigade was called to an outbreak of fire in Commercial Road. The tobacconist and newspaper shop of Mr. Bernard Hooper was seriously involved, and the flames were shooting right across the street. The shop and dwelling-house of Mr. Silverman, a second-hand clothes dealer, was also in serious jeopardy. Mr. Silverman's premises consisted of a shop on the ground floor and dwelling premises on the floors above. It was with the utmost difficulty that the household of Mr. Silverman was removed before the flames spread to the upper portions of the premises. Two of his children were fast asleep, a third was awakened with difficulty, and

Mrs. Silverman and a male assistant were got out through the back premises before the flames reached them. The cause of the outbreak is not yet known. Mr. Hooper's property was only partially insured, and he has lost a considerable quantity of his stock. Mr. Silverman has lost practically the whole of his belongings.

## Festive.

MESSRS. THOMSON & PORTEOUS'S SOCIAL GATHERING.—The social gathering to which Messrs. Thomson & Porteous, tobacco manufacturers, Leith Street, annually entertain their employees, took place in the Oak Hall of the Edinburgh Café, Princes Street, recently, when upwards of 230, under the chairmanship of Mr. George Thomson, partook of the firm's hospitality. Tea and supper and an excellent cinematograph display were provided by the firm, and the employees themselves contributed an enjoyable musical programme. On the motion of Mr. Osler, a hearty vote of thanks was accorded to the firm for their entertainment.

MESSRS. MURRAY'S EMPLOYEES' REUNION.—The annual soiree and ball in connection with Messrs. Murray, Sons & Co.'s tobacco manufactory, Linfield Road, Belfast, took place on the 2nd inst. in Whitehall Buildings, Ann Street, when there was a large gathering of the employees of that well-known firm. This yearly function is a pleasing indication of the happy relations existing in Messrs. Murray's establishment, and on this occasion, as in every previous year, it passed off successfully. The firm were represented at the proceedings by Mr. E. Scott, manager, and Mr. H. Scott, assistant manager, and in the course of the evening appropriate speeches were delivered, wishing the firm continued prosperity, and hoping for the maintenance of the present conditions of harmony and good-fellowship. The

arrangements were in the hands of a committee, which included Miss Hannaway, Miss B. M'Allister, Miss Young, and Miss A. M'Allister, and they were of a most complete character. A concert programme was gone through, the following contributing items:—Mr. S. Megaghey, Mr. G. Howard, Mr. J. M'Burney, Mr. R. Scott, Mr. M'Grath, and Mr. Edmunds. For the dancing, Mr. James Tennant acted as master of ceremonies.

## Foreign.

CUBAN CIGAR WRAPPERS.—A law prohibiting the exportation of "yaguas" has been published in the Cuban *Gaceta Oficial*. "Yaguas" are the thin, brown, net-like coverings of leaves growing around the fruit of the palm bearing that name. They grow large enough to wrap up fifteen or twenty cigars, which are thereby kept moist and given a particular and much-appreciated fragrance. The law was framed to prevent the exportation of this

See Page 383.

SUGGESTIONS  
WANTED

for

New  
Competition.

## TRADE NEWS AND NOTES—continued.

wrapper to countries producing a tobacco inferior to that of Cuba, but which, by using the Cuban wrapper, are able to place their cigars on the market as Cuban.

**BURMA TOBACCO CROP.**—In the *Tropical Agriculturist* it is stated that the Burma season crop report for the year ending 30th June, 1904, shows that a slightly greater acreage was under tobacco—63,810 acres as against 57,015 in 1902-03. Henzada claims almost one-sixth of the whole acreage, but except in three districts all others grow the leaf. Salween and Myaungmya are two of the exceptions. The former is largely inhabited by Karens, and probably for their own consumption they grow it in their *laungyas* without any statistics being taken of the fact. It is to be regretted that no proper system of curing tobacco to suit European tastes exists in the province. If properly cured, there is no reason why tobacco should not become as paying a crop as it has in Java and Sumatra, adding materially to the wealth of the cultivators.

**TOBACCO CULTIVATION IN ITALY.**—Some interesting notes on the tobacco industry in the Province of Lecce occur in the report from Brindisi, written by Mr. Consul Cocoto. Cultivation for account of the Government monopoly during 1904, he says, is being carried on with approximately the same number of plants as in 1903; in 1905, when additions to the Lecce receiving floors are completed and the buildings in course of construction at Tricase are completed, it will become possible to handle at least double the quantity now treated, and, as additional floors are provided, it will become possible to materially increase the quantities. Concessions have been obtained for the erection of receiving houses at Tricase, where there will be drying, sorting, and packing floors, and after packing is completed the tobacco will be exported from the small harbour of Tricase direct to foreign countries; it is rumoured that this tobacco will go to Austria-Hungary.

**PORTUGUESE TOBACCO MONOPOLY. RENEWED CONTEST FOR THE CONCESSION.**—The change in the Portuguese Ministry has resulted in the abandonment of the financial schemes of reform which were brought forward by the last Cabinet, the proposed conversion of the tobacco obligations and the renewal of the tobacco concession being included in the discarded proposals. The attitude of the present Government towards the tobacco question has not been disclosed, and complete reserve is manifested on the question. This has, however, not prevented the circulation of unconfirmed rumours as to the future. For instance, it is stated that the match monopoly company, which sought unsuccessfully under the late Ministry to wrest the concession from the Regie Company, has again made a move by approaching the new Minister of Finance. A second rumour alleges that the Philippines Tobacco Company has offered to take over the concession, and a third that it is proposed to re-establish the free manufacture of tobacco, while a fourth attributes to a Minister the promotion of a scheme which is said to have formerly found favour with him.

**TOBACCO IN RHODESIA.**—Presiding at the meeting of the Kaffirs Consolidated Investment and Land Company on November 14th, Mr. Robert Warner, the managing director, said that the profit was not so large as that of last year, but in the South African markets opportunities for making money had been very limited. The first few months of the year were marked by extreme depression, and in many cases of falling prices all round, and other companies on somewhat similar lines to this showed less favourable results. During the last two or three months, however, there had been a decided revival, and in any further advancement this company might expect to participate. The augmentation of the gold output in Rhodesia had increased the value of town sites in Salisbury, and another cause for such increase was the discovery of the banket formation close by the company's property. This company, jointly with the Salisbury Building Company,

had laid out thirty claims in what they believe to be a very promising district, so that if the banket formation turned out to be really what it was believed to be they would benefit directly, apart from the enhanced value of their land in the neighbourhood. The company had obtained a concession from the Chartered Company for 20,000 acres of land near Salisbury for the cultivation of tobacco, as to which they had great hopes of success.

**BRITISH CENTRAL AFRICA PROTECTORATE.**—Excellent pipe and cigarette tobacco can be grown in the Protectorate. The climate and soil in large districts is suited for the growth of tobacco, and should a movement be initiated to grow the Empire's tobacco on British soil, similar to the cotton-growing movement, British Central Africa offers a wide field for development. Already Virginia tobacco has been grown and flue-cured in the approved American methods under expert American supervision, and the result is quite satisfactory, the product comparing favourably with the bright tobaccos of Virginia and other American tobacco States. In comparison with the best Boer tobacco the British Central Africa product shows to advantage, and is pronounced by many to be superior to Magaliesberg tobacco. It is certainly better prepared and more free from admixture with stems. The conditions of climate in the Protectorate being thoroughly tropical, tempered by the high elevation and yet never troubled by frost, are such as to bring the product to the highest excellence, and all that is required to make the tobacco industry a large and remunerative one is capital, combined with the necessary technical knowledge and local experience. The initial difficulties are being overcome, and several tons of leaf will be exported to European markets during the year 1904-5. An experiment in growing cigar leaf is being carried on in the Mlanje district, and bids fair to achieve a considerable measure of success. A first shipment is likely to be made during the current year, when it will be possible to state more accurately the prospects of this industry.

**TOBACCO IN BURMA.**—The experiments in the introduction of American Tobacco into Burma continue to give generally good results, and there seem good prospects of the Havana and Virginia varieties taking root in certain districts. Of 70 lbs. of seed distributed among a large number of districts for cultivation, good results were obtained in some, partial success in others, while in a few the cultivation was a complete failure, owing to heavy rains or destruction by insects. In Hanthawaddy, Ma-ubin, Henzada, and Mandalay, where the greatest successes were obtained, the out-turns were generally heavy, varying from 120 to 400 lbs. per acre, and the prices realised averaged from Rs. 40 to Rs. 50 per 100 viss, and were considerably better than those obtained for the country variety. According to an official report the Havana in particular is much esteemed by the people, and preferred to the local variety, and Ma-ubin has become an important centre for its cultivation. There is a large export of the leaf, while very little Indian tobacco is now imported into the place. Seeds obtained from previous experiments are extensively utilised by cultivators, and the industry at the centre named is said to be flourishing. Locally rolled cigars from the Havana leaf find a ready sale, in and out of the district, and the export trade is steadily increasing. Altogether it appears pretty certain that American tobacco has a decided future before it in certain districts of the Province. Of other commercial products being tried in Burma, it is satisfactory to learn on official authority that tea has succeeded in the Southern Shan States; Arabian coffee is proving successful at Taungyi, Myitkyina, and Thaton; Liberian coffee has done well at Bhamo; Manilla hemp is being experimentally cultivated at a large number of places; improved varieties of cotton are also being similarly tried at several centres; and the cultivation of wheat and oats is also being attempted where success is likely to be achieved.

## TRADE NEWS AND NOTES—continued.

**SPECULATION IN OPIUM.**—Mr. Consul-General Preece, writing on the trade of Ispahan (Persia), states that there was heavy speculation in opium during the last two years, until it ultimately reached as high a figure as 420 krans per man (£8 5s. per 13 lb.). In my report for the years 1897-98 and 1898-99, I referred, he says, to the great adulteration of opium which was going on in the Yezd district. This adulteration has spread to this place and greatly affected the business. The China war was somewhat of a saving at the moment to Ispahan exporters, all their opium having been bought up in Hong Kong when hostilities broke out, but since then, owing to this adulteration pervading nearly the entire exports of that place, I am told that some 2,500 cases of Persian opium were unsold. Slackness of market and lowering of prices at home and in China, caused still further depression here, and in consequence the price of prepared opium was about £5 per 13 lb., against £8 5s., which prevailed some eighteen months before. As far as I am able to gather, there was at the commencement of this year a stock equal to some 1,200 cases in Ispahan—one Persian firm alone owning about 700 of these, all having been bought at the higher rates. The opium brought for analysis here proved very deficient in morphia; parcels which came from places in the neighbourhood which were known to give good results, such as 12½ per cent. and 13 per cent., only came out with 7½ per cent. and 8 per cent. The cause of this is a matter of much conjecture, but I am much inclined to believe it is mainly due to the Persian cultivator's niggardly policy of curtailing the preparation of the ground and stinting the manure, and also in the neighbourhood of Ispahan the ground is never allowed to lie fallow, but has generally to bear two crops a year. On the other hand, it may be due to want of moisture—water for irrigation having been very scarce last year. It was a matter of common knowledge that the Persian Government were negotiating a new tariff with Russia, and opium was said to be one of the objects of export which would be heavily increased in duty. If this had been true it would have hit this market very severely, and might, in all probability, kill the trade altogether. Persian opium is not capable of carrying a greatly enhanced duty. At the rates prevailing at home and in China it only just pays to export the drug, and many exporters who had cases on the road to Bushire were in fear that before their cases arrived there the change in the export duties would be effected. Owing, however, to the price of the crop remaining at about the above low standard, and the tax imposed by the new tariff not being nearly as high as it was expected to be, a good deal of business was done throughout the season; then, in December and January stocks running low, the price advanced about £1. *Via* Bushire and Mohamerrah, it is estimated that during the year 1901 about 2,000 cases were exported, some 600 cases being the balance of the previous year. In the succeeding year the crops in Turkey partially failed, and here, too, the output was below a normal one, cultivators being deterred from sowing owing to the reports of increased taxation. The demands from China and London were good, and thus the whole crop was bought up; nothing was left to be carried forward to this year. Out of the crop of some 2,000 cases, 500 were sent in a semi-crude state to Yezd and Shiraz, and the balance of 1,500 was exported *via* Bushire and Mohamerrah. Prices ranged from 235 krans (£4 4s. 8d.) per shah man (13 lb.) to 290 krans (£5 4s. 6d.) for opium in a prepared state. In the present year there was no attempt to increase the crop; it was of a normal quantity, but it was very seriously damaged by a form of blight. It is difficult as yet to say what the general output will be, but it is computed that it will reach to about 1,000 cases, about 150 of which have been brought from Burugird; this has been mixed with the Ispahan opium. About 60 cases so far have been sent to Shiraz in a crude state, and none to Yezd. About 350 cases have been sent to the China and London markets by native merchants. The market opened

with prices firm at 280 krans (£5 1s. 9d.) per 13 lb. for prepared opium, but gradually rose to 340 krans (£6 3s. 7d.). This compares very unfavourably with the prices prevailing in China and London, especially when the heavy export duty is taken into consideration. This is evidently due to the small supply in the market, the buyers fearing they may be left out in the cold, and also to the high rate of exchange both on London and India now prevailing. This year's opium does not appear to be of very high quality, and this is doubtless due to the reasons given above, supplemented by the damage done to the crop by blight in the spring. The total output of opium from the Ispahan district in former years would be about 2,500 to 3,000 cases; the decrease is due apparently to over-cultivation on the same ground year after year, and also to the increased expense of cultivation, to say nothing of speculation by the labourers. It is estimated that in Ispahan opium smokers and eaters use daily about a full case; the consumption has grown immensely during the last few years.

## Law.

**SOLICITOR'S COSTS.**—At the City of London Court on November 17th, before His Honour Judge Lumley Smith, K.C., Mr. W. J. Smith, solicitor, 17, Finsbury Pavement, sued Messrs. Fraenkel & Co., cigarette manufacturers, Houndsditch, for £3 10s. for professional services rendered to them in preparing a partnership agreement.—Mr. Leon Fraenkel said that the plaintiff had sued the wrong people. The people forming the partnership of Fraenkel & Co., at the time the work was done were himself and his sister-in-law, Mrs. Bertha Fraenkel. Now the firm consisted of himself and one Schiff. The Judge said he would give judgment for the plaintiff against Leon Fraenkel only.

**BATHS A NECESSITY.**—At the Clerkenwell County Court last month Frederick Richard and Minnie Cunningham, 7, River Street, Myddelton Square, Clerkenwell, sued Jacob Wolff, cigar merchant, of Hatton Garden—claim for £2, the value of bedding and carpet damaged by defendant.—Mrs. Cunningham said defendant formerly lodged at her house. When he left she found the blankets and sheets in a verminous state. He also spoilt her carpet by spitting upon it when chewing tobacco. She paid £4 17s. for the carpet. Defendant admitted there was a "little something." He went to the German Hospital. The Judge: What for?—Mrs. Cunningham: To be cleansed. Then he went to the baths for three days following.—The Judge (to defendant): Did you go to the German Hospital to be cleansed?—Defendant: I went there, and the surgeon told me to go to the baths. I did for three days, and then everything was all right. Mrs. Cunningham was always contented with me.—Mrs. Cunningham: Was I, though? I had to threaten you with a policeman before you would go.—Hermann Wolff, defendant's son, who was also lodging at plaintiff's house, said Mrs. Cunningham did complain on one occasion that his father had a few fleas. His father went to the baths and the fleas all went away in a few days.—The Judge: Does your father chew tobacco?—Sometimes.—A verdict for the amount claimed was given in plaintiff's favour, the Judge remarking that he believed defendant had used the rooms in a way that he ought not to have done.

**DUBLIN TOBACCO MANUFACTURER'S ESTATE.**—On December 6th, in Chancery Division, before the Master of the Rolls, in the matter of the estate of Edward J. Kennedy, deceased, *Kenny v. Kennedy*. Mr. O'Brien, K.C. (instructed by Messrs. Scallan & Co.), applied on behalf of the executors of the late Mr. E. P. Kennedy for an order staying all further proceedings in that Court, and that the proceedings be transferred to the Chambers of the Lord Chancellor in the matter of the three minor

## TRADE NEWS AND NOTES—continued.

children of the deceased. Counsel said that Edward and James Kennedy carried on business as tobacco manufacturers in Amiens Street, Dublin. James Kennedy died, and by his will he appointed the late Dr. Kenny as his executor. Dr. Kenny's executrix was his widow, and as such was the personal representative of the late James Kennedy. An arrangement was made between the personal representative of Mr. James Kennedy and Mr. Edward Kennedy, who was then alive, by which the share to which the late James Kennedy was entitled to in the partnership was fixed at £27,000, and it was also agreed that this sum should be paid off by instalments. All but £7,000 had been paid when Mr. Edward Kennedy died. Unfortunately just at that time the pressure of the Tobacco Trust and the difficulty of carrying on the business were so great that it became unworkable, and had to be shut down. The present action was brought by Mrs. Kenny as personal representative of Dr. Kenny, representing the will of James Kennedy, for general administration. On 10th March last year the personal representative of the late Edward Kennedy applied for liberty to lodge in Court to the credit of the matter and the separate credit of James Kennedy's estate the sum of £7,000, which represented the balance due from the estate of Edward Kennedy, and that sum had been duly lodged and invested. That discharged the only liability to which the estate of Edward Kennedy was subject, except one to the Bank, which had since been liquidated. It now appeared that there would be a fund of £8,000 odd for the minor children, and as there was no general administration necessary, it was thought that the best course would be to stay the proceedings in that court and permit such accounts as were necessary to be carried on in the Chambers of the Lord Chancellor. Mr. Philip White (instructed by Messrs. Dillon & Co.) appeared for the plaintiff, Mrs. Kenny, and offered no objection to the application—Mr. Collins (instructed by Messrs. Casey & Clay) applied on behalf of Mrs. Corbett, widow and trustee of the will of James P. Kennedy that £175 per annum should be allowed for the maintenance and education of Walter Kennedy, son of the late James P. Kennedy.—The Master of the Rolls sanctioned the payment on behalf of Walter Kennedy until he attained the age of 21 years. He made an order staying the proceedings in the matter of the estate of the late Edward Kennedy, and transferring the matter by consent to the Lord Chancellor's Chambers.

**ESTATE OF THE LATE MR. HIGGINBOTTOM, M.P.—CLAIM UPHOLD.**—At the Chancery Court of Lancashire, sitting in St. George's Hall, Liverpool, on November 14th, a claim was brought by Mr. W. W. Walker, C.C., cigar importer, against the estate of the late Mr. S. W. Higginbottom, M.P., in respect of certain shares—£1,000 in the Liverpool and Douglas Steamers, Ltd., and £800 in the New Broughton Colliery Company—which the claimant said he put in on the basis that Mr. Higginbottom promised to give him back his money with a 10 per cent. bonus and 5 per cent. interest. Mr. Higginbottom died before redeeming the shares. Mr. Maberly (instructed by Messrs. Rutherford) appeared for Mr. W. W. Walker; Mr. John Rutherford (instructed by Mr. J. Herbert Walker) for the trustees; and Mr. C. Wilson (instructed by Messrs. Labron Johnson & Son) for the beneficiaries. Mr. W. W. Walker was called, and stated that he knew the late Mr. Higginbottom for about forty years. In 1889 Mr. Higginbottom was about to run a line of steamers between Liverpool and the Isle of Man, and asked the witness to help him and become a director. He promised to pay 5 per cent., and repay the money when required, together with a bonus of 10 per cent. Witness put £500 into the company, and subsequently another £500, in connection with which the promise was repeated. On December 22nd, 1902, he saw Mr. Higginbottom at his office in Oldhall Street, and the testator then told his manager, Mr. Read, to make out a promissory

note for £1,000 for January 1st, when the shares were to be bought back. He also said he would pay the £100 bonus. Mr. Higginbottom died on the 28th December, when there had been no opportunity of making out the promissory note. As to the colliery shares, the arrangement was made in the train, when testator, his son, and witness were travelling to London. Witness had £800 which he intended to invest in a tobacco company, but Mr. Higginbottom said he desired to obtain control of the New Broughton Colliery Company, and there were shares outstanding to the value of £800. If witness would buy them and hold them till the beginning of 1903, when the company would be reconstructed, he should have his £800 back and £100 or £200 for himself. Witness accordingly consented to do this.

Mr. Harry Higginbottom, testator's son, and Mr. Alfred Read corroborated Mr. Walker's evidence as to the arrangements made with regard to the money advanced.

Mr. Wilson then intimated that he thought the transaction was substantially made out, and he did not think he could further contest it.

His Honour, in making an order for the amount claimed, alluded to the fair way in which the evidence had been given.

**SMOKER TURNED OFF A CAR. A DOCTOR'S SUCCESSFUL CLAIM FOR DAMAGES.**—Dr. Egerton Francis Hall, Medical Officer of Health for Prescot, sued the Corporation of Liverpool at Liverpool Assizes on December 6th, before Mr. Justice Walton, for damages for what was described as an aggravated assault committed upon him by the conductor of one of the Corporation's electric tramcars. According to the opening statement of Mr. Horridge, it appeared that on the afternoon of the 22nd of June the plaintiff boarded a car in Church Street, Liverpool, intending to proceed to the top of Bold Street. He had a lighted cigar in his hand at the time, but did not attempt to smoke it after entering the car. Dr. Hall was healthy, strong, and active, although 67 years of age. He was not aware, apparently, of a by-law forbidding smoking in any way on the cars; and when the conductor, whom counsel described as "a great big Irishman—a powerful creature," demanded that the plaintiff should either put out the cigar or leave the car, he declined to do either. A little later the conductor took his fare and again required him to leave the car or throw away the cigar, but the plaintiff again declined, whereupon the conductor demanded his name and address, which he at once gave as "Dr. Hall, Medical Officer of Health, Prescot." The conductor then left him, but when the car reached a stopping-place in Lime Street he again demanded that the plaintiff should leave the car or throw away the cigar, and, on the plaintiff again declining, the conductor seized him under the arms and pulled or lugged him out of the car on to the platform and thence into the street, where the plaintiff fell. By the fall his leg was broken, and he sustained other serious injuries, his heart having become seriously affected. The suggestion that the plaintiff resisted or struggled was met by the fact that after the accident, and when the plaintiff was carried on to the footwalk, the cigar was still between his fingers. He was taken to the Royal Infirmary, where he remained a fortnight, and thence to his own house at Prescot, where he was confined to the house nine or ten weeks longer, having to employ a *locum tenens*. He now felt such effects from the shock, &c., that he was compelled to give up his appointments and sell his practice.—Dr. Hall, who appeared to be still suffering, was then examined, and generally confirmed his counsel's statement as to the facts. As to his earnings, he said that his salaries from his various public offices amounted to about £630 per annum, and his receipts from his private practice were about £350 more, but he was unable to produce any books which would clearly show this. His income from his private practice had been very much more, but had decreased of late years as his

## TRADE NEWS AND NOTES—continued.

public duties had increased.—Mr. Pickford, for the defence, suggested that Dr. Hamilton's estimate of the average life of a man of the plaintiff's age and in the plaintiff's condition and circumstances was rather an exaggerated one. Mr. Pickford also pointed out to the jury that the plaintiff was not entitled to recover any damages at all unless something wrong had been done by the conductor, who, he submitted, had only carried out his instructions in forcibly removing the plaintiff from the car because he declined to stop smoking or put out his cigar in the inside of the car when requested, thereby causing annoyance to other passengers and violating the tramway by-laws.—For the defence Michael Murphy, the conductor of the car, stated that he asked the plaintiff several times either to put the cigar out or go to the outside of the car to smoke it. At Lime Street they had a struggle, and both got off the car on to the street without any injury being done. The witness was then trying to board his car when the plaintiff got hold of his tunic, twisted him round, and said, "I will have you; fetch a policeman." The plaintiff kicked him on the side of the leg, and as he did that he seemed to fall backwards on to the street.—Several witnesses who were passengers on the car spoke to the quiet behaviour of the conductor, and corroborated his story. One witness, however, who was standing in the street, said that the guard pushed the plaintiff and then turned away.—After an absence of an hour and a half the jury returned and stated that they could not agree upon a verdict. The Judge asked them to give the case further consideration, and later the foreman stated that they had agreed to find for the plaintiff for £1,000.

**ARRANGING A PARTNERSHIP.**—At the Birmingham County Court, on December 2nd, before His Honour Judge Whitehorn, Frank Seymour Cox, of 22, Cannon Street, chartered accountant, sought to recover from Heber Howard, cigar merchant, of Lincoln's Inn, Corporation Street, the sum of £12 10s., commission for procuring a partner for the defendant on terms proposed, at the agreed rate of 5 per cent. on £250. Mr. Maddocks (instructed by Mr. Arthur Wright) appeared for the plaintiff, and Mr. Tyler (Messrs. Tyler & Deighton) for the defendant.—Mr. Maddocks, in opening, said there was an alternative claim for work done by the plaintiff for the defendant. He thought there was hardly any difference between Mr. Tyler and himself as to the facts. In July of this year defendant was anxious to effect a change in regard to an existing partnership, and accordingly he spoke to Mr. Wright, a Birmingham solicitor, and asked him if he could obtain a partner. Mr. Wright mentioned the matter to the plaintiff. Accountants frequently acted as agents in introducing partners into various firms, and under these circumstances plaintiff was entitled to commission for the work which he did. Plaintiff saw defendant, had a discussion about the business, and then plaintiff said he thought he had a client who would be willing to act as a partner and introduce the necessary capital, the amount mentioned by defendant being £175. Then the plaintiff saw a gentleman named Mr. Collis, who was in the same line of business as defendant, and who was a very likely man, and a suitable man, to go into partnership as a working partner. Mr. Collis was introduced on July 25th. Certain particulars with reference to the business were given by defendant to Mr. Collis, and the two discussed the matter on the basis of £175. From July to September the matter stood at £175. Then, on September 1st, at an interview between Collis and the defendant, the latter raised the amount to £250. Collis was still agreeable, under the belief that the business was a genuine one. When plaintiff saw defendant on the first occasion the question was naturally raised as to commission. It was agreed between them, in the event of plaintiff introducing a partner, he was to be paid commission, and counsel thought the jury would agree that 5 per cent. was a fair commission and was usual. It would be for the jury to say whether it was unreasonable.

Of course, a good deal of work was done by plaintiff. On September 12th—about twelve days after defendant had said he would want £250—the matter was mentioned again, and defendant said, "No! my grandfather finances my business, and he would much prefer that the partner should go out, and that I should not take another partner at all." It all amounted, said counsel, to a complete change of mind. There the matter ended, but counsel submitted that the plaintiff was entitled to his commission.—His Honour asked if they were going to try the character of Mr. Collis.—Mr. Maddocks: I do not think so.—Mr. Tyler: It might be an incident, but it is not the main defence.—Mr. Maddocks said it was not suggested in the correspondence before him that Mr. Collis was not a suitable man.—The plaintiff, in evidence, bore out counsel's statement, and said the defendant had never expressed to him at any time that Collis was not suitable.—Mr. Collis said he had been a cigar merchant about sixteen months. He had been in the mineral water trade about seventeen years, and had a connection among licensed victuallers. He was willing that day to introduce the amount required.—For the defence, it was submitted that for the maintenance of the plaintiff's case there must have been an agreement on all essential particulars. There must have been, in fact, a binding contract of partnership.—Defendant, in the box, suggested that the commission offered was 2½ per cent.—Mr. Maddocks said he wondered why defendant's solicitor had not mentioned this.—Mr. Tyler: It was mentioned to me, and I am sorry he should be blamed for my mistake. I asked Cox a general question on it.—Mr. Maddocks asked defendant if he refused to take Collis into partnership on account of his character.—Defendant: I refused to take him in as a result of inquiries I made respecting his business capacity.—Mr. Maddocks: We have never heard that before.—Counsel thought Mr. Tyler was asking the jury to find for the defendant because he (defendant) thought Collis was not a good man. Whether a contract was entered into or not was a matter of law.—The jury found for the plaintiff for the full amount claimed.

**TOBACCO DUTY AND CONTRACT PRICES. IMPORTANT CASE.**—At the Birmingham County Court, on December 9th, before His Honour Judge Whitehorn, Henry Sheldon, tobacco merchant, Great Lister Street, claimed £26 5s. 1d. from William Griggs, of New Oscott, for goods supplied. Mr. Cox appeared for the plaintiff, and Mr. Cheate for the defendant. The case had been remitted from the High Court. It appeared that the defendant kept a tobacco shop at Erdington in March, 1900, and plaintiff alleged that he supplied him with £26 worth of goods at that date. Defendant paid £17 into Court, but disputed the remainder of the account, and also contended that he had been overcharged. Defendant also held that certain goods had not been delivered. The chief point in the case was whether the defendant had been overcharged, and it was explained that between the placing of the order and the delivery of the goods the Budget of 1900 was introduced, which raised the duty on tobacco. When the goods were sent to the defendant, the plaintiff's wife charged defendant with the increase, and contended that in so doing she was following the custom of the trade, which was that the price rose immediately the increased duty was officially announced. Mrs. Sheldon, however, admitted that there were six items in the account which related to goods supplied previous to the introduction of the Budget. In regard to these amounts the increase had been charged in error.—His Honour said he took it that the increase took effect immediately, through all grades, from the grower downwards.—Mrs. Sheldon said that was so, and stated that the loss where the advance was small fell mainly on the retailer.—Mr. Asheroft, president of the Birmingham Retail Tobacconists' Association, agreed that the increase took effect automatically, without any intimation of the advance being made to customers. Witness said that retailers would naturally know from the newspapers



TRADE NEWS AND NOTES—*continued.*

that the duty had been raised, and it was not the custom to notify retailers expressly to that effect.—His Honour: Supposing the retailer could not read?—Mr. Cox: That would be his misfortune.—His Honour (to witness): If you wanted to raise your prices would you send an invoice with your goods and give the customer the option of returning them?—Witness: Yes.—Mr. Dalton, a member of the Retailers' Association, corroborated as to the custom.—Mr. Cox then entered into a legal argument with his Honour, and apparently repeated a remark which his brother solicitor had made to him. This led his Honour to remark that he had never heard before any advocate attempt to influence the mind of the Judge by quoting a confidential observation by the advocate on the other side.—Mr. Cox: It was not a confidential remark, your Honour.—His Honour (sternly): Sit down, Mr. Cox. I am surprised that such a thing should have occurred in this court.—His Honour then proceeded to deliver his judgment. He referred to the contradictory nature of the evidence, and said that the onus of proof of delivery lay upon the person who at this distance of time required payment. Plaintiff had furnished no documentary evidence in proof of the delivery, and the claim must fail. Plaintiff said that the items were delivered after the Budget had become public property, and that there was a rule in the trade that as soon as the Budget was known to the world, then the prices went up automatically, and that therefore he was justified in sending out goods at a higher price in order to meet that rise in prices generally caused by the passing of the Budget. He did not think this was sound, and he did not think it law. If there was a contract price, whether by express contract or by agreement between the parties, then that contract continued, and goods delivered of the same class between the same parties ought to be charged at the same prices, unless there was an alteration in price either up or down, and was mentioned and agreed to by the parties. He knew of no automatic alteration of current prices, therefore he was against the plaintiff on that also. Judgment was accordingly entered for the defendant, and his Honour decided that costs would follow the amount.

## Obituary.

DEATH OF A BURNLEY TOBACCONIST.—On Monday, November 28th, Mr. John Stephenson, late wholesale tobacconist, of Victoria Street, Burnley, who had been for some years in business in the town, passed away at his residence, 1, Brunnel Street, Burnley. He had been ailing for about two years, and only a fortnight ago returned from Ansdell, where he had been staying for his health. He was out on the previous Friday, and was taken somewhat suddenly ill on Saturday morning. The funeral took place on Thursday, December 1st, at All Saints, Habergham, the remains being interred in the family vault.

## Police.

BURGLARY AT CARDIFF.—A burglary was committed at Nash's jewellery and tobacco shop, Bute Road, Cardiff, on Saturday night or Sunday morning, November 27th. At 7.30 a.m. on Sunday Police-constable John Davies found the door open and several things in the shop disturbed. It is a lock-up shop, and when one of the young lady assistants was called to the place she discovered that a number of articles had disappeared, including cigarette cases, pouches, and boxes of cigarettes. So far there has been no arrest.

A HARDENED CRIMINAL.—At the Leeds Assizes, on December 5th, George Clark (32), labourer, and Thomas Appleyard (27), labourer, were indicted for breaking and entering the shop of George Wrigley, and stealing 500 cigars, ten cigar boxes, and other articles, at Leeds, on October 18th. Mr. R. H. Vernon Wragge prosecuted.—Clark is well acquainted with the ins and outs of prison life, and has an extremely bad record. He was sentenced to seven years' penal servitude.—Thomas Appleyard, who was not such a hardened criminal, but was found in the shop with Clark, was sentenced to twelve months' hard labour.

CHARGE OF FALSE PRETENCES.—At the Bath City Police Court, on November 24th, George James, a baker, who refused his address, was charged with attempting to obtain, by a certain false pretence, to wit, by a note purporting to be signed by "H. Coles," of the Crown Inn, Newbridge Road, Weston, from John William Saunders Braddick, of 23, Union Passage, four boxes of cigarettes and one box of cigars, value together 19s. 1d., the property of J. W. S. Braddick, with intent to cheat and defraud him of the same, on November 23rd. After hearing a great deal of evidence the Bench found him guilty, and sent him to prison for three months.

A WIFE WHO SMOKED.—At Bromsgrove, on November 22nd, Herbert Weaver (21), Golden Cross Lane, Catshill, who had been married eight months, was charged with assaulting his wife. Complainant deposed that defendant and herself had words over the payment of 6d. for coal, and defendant struck her and knocked her senseless. Defendant pleaded that he was aggravated to strike complainant because she declined to give up the habit of smoking "fags," and he could not afford to find her the money to buy them with. (Laughter.) The Bench said they had nothing to do with the cause of the assault, and fined defendant 5s. and costs.

THEFT OF CIGARS.—At the Old Hill Police Court, on November 23rd, George Gadd (26), labourer, of Mott Street, Blackheath, was charged with stealing 146 cigars and 13 packets of cigarettes from the Malt Shovel Inn, High Street, Blackheath, belonging to Messrs. Showell's Brewery Co., Ltd., on the 18th inst., and George Hingley, of Oldbury, Roace, Blackheath, was charged with receiving the articles knowing them to have been stolen. It was alleged that Gadd was a customer at the house on the date named, and after he had left the articles were missed. When arrested both defendants denied being concerned in the robbery, but subsequently admitted their guilt. Gadd was sent to gaol for three months and Hingley was committed for two months.

HEAVY FINE FOR BETTING.—At Leigh, on November 21st, 17 charges under the Betting Act were made. John Davies, tobacconist and newsagent, of Atherton, was charged with opening his house for betting. One police-sergeant attired as a navvy, and with a crutch, and another dressed like a factory operative, watched the defendant's shop on various days, and saw respectively 33, 97, 45, 82, and 52 persons enter, many with betting slips and money. A policeman's wife made several bets. Defendant was fined £50 and costs.—Mary Davies, wife of the previous defendant, and Richard Edge, shop assistant, were each fined £5 and costs for assisting in conducting the business.—James Pemberton, chip potato dealer, of Tyldesley, was fined £10 and costs for permitting his house to be open for betting. A policeman's wife made bets, and some betting slips were found. Mrs. Pemberton was fined £1 and costs for assisting.

STEALING CIGARS.—At the Lambeth Police Court, on December 5th, Alfred Joshua Lofthouse (24), described as a seaman, of no fixed abode, was charged on remand with being concerned with another man not in custody in stealing a box of cigars, the property of Thomas Rushen. The

## TRADE NEWS AND NOTES—continued.

prosecutor is a licensed victualler, carrying on business at the "Cricketers," Newington-Butts. On the 26th ult. the prisoner and other men were in one of the bars. They left, and a box of cigars was afterwards found to be missing from behind the bar. Soon afterwards the prisoner was seen in another publichouse in the neighbourhood with a box of cigars, which he was offering for sale at 1½d. each. When he was subsequently arrested by Police-constable Elvin, 271 L. the prisoner exclaimed, "I never had the cigars. I know the man who had. I will take the blame."—Detective-sergeant Long stated that the accused had been previously convicted.—Mr. Hopkins sentenced the prisoner to six weeks' hard labour.

**OBJECTIONABLE PICTURE POSTCARDS. EXTENSIVE SEIZURE IN LEEDS.**—Wm. Haw, tobacconist and general dealer, Kirkstall Road, was summoned at the Leeds City Police Court on December 1st, before the Stipendiary Magistrate (Mr. C. M. Atkinson), (1) to show cause why a number of obscene postcards should not be destroyed, and (2) for having exhibited indecent postcards.—The defendant pleaded guilty, but said that he had seen the same cards in the best shops in Leeds, and he thought he should be quite safe in putting his few in the window.—Superintendent Lindley handed to his Worship 14 of the cards which the police asked to be destroyed.—His Worship glanced through them, and remarked: Some of them are clearly obscene, and others doubtful. There are some you (the defendant) might have, but I don't suppose you care. The cards were then shown to the defendant, and his Worship made an order for their destruction. His Worship intimated to the defendant that if ever he (the defendant) saw anything of the kind again he might lay an information free of expense. As to the second summons, relating to two cards, his Worship described one of them as "clearly obscene," and added that it quite justified the issue of a summons.—His Worship (to the Deputy Chief Constable): The defendant seems to have met the matter in a proper spirit?—Mr. Dalton: Yes, your Worship, he has. He is quite agreeable for them to be destroyed. This kind of exhibition is becoming so general, and so many complaints have come in, that the Chief Constable has asked for some penalty to be inflicted.—His Worship said he would inflict a small penalty, because the defendant had met the police in the matter very fairly, and had raised no difficulties, nor taken any exception to the destruction of the property.—A fine of 10s. or seven days was inflicted, his Worship remarking that he hoped others would understand that if a similar offence was committed after that warning the penalty would be a very substantial one, if not the full penalty the law allowed.

**THE WELLINGBOROUGH SENSATION.**—At the Northampton Assizes last month, Walter Frederick White, on bail, and Frank Mills (16), engineer, respectably dressed young men, were charged with breaking and entering the shop of William Davis, with intent to commit a felony, at Wellingborough, on the 14th of October.—Mills was further charged with shooting at Mark Robert Thompson, with intent to resist the lawful apprehension of himself and White.—Prisoners pleaded not guilty.—Mr. Dyer prosecuted, and Mr. W. R. D. Adkins defended.—William Davis, a hairdresser and tobacconist, Midland Road, Wellingborough, said that his shop had frontages to the Midland Road and Thompson's Yard. Witness lived in a house in the yard, and his brother-in-law, Thompson, lived two houses distant from witness, and, standing at an angle, Thompson's house commanded a view of the whole of the yard, opposite to the entrance being an electric lamp. Witness locked up the shop about ten o'clock on the night of the 14th of October, pulling a chair up to the side door, in accordance with his custom, on leaving. Half an hour later, from the window of the front room of his house, he saw a man, whom he afterwards recognised as Mills, at the side door of the shop, the other man, whom he subsequently

recognised as White, was standing at the corner of the yard, and when anyone came along the Midland Road both went away. Witness drew the attention of his brother-in-law to the men, and they went into the yard. The men walked away, but witness and Thompson came up with them in the Midland Road. He thought the taller man, White, had on a sandy coloured wig. Thompson told prisoners that they would have to go to the police station, and they all walked in that direction, witness with White, and Thompson with Mills. Outside the police station Thompson said to Mills, "Are you going inside." Mills raised his arm as though to strike Thompson. Thompson put the arm down, and after a slight pause he heard the report of a pistol. Mills ran off up the Midland Road, along Market Street, and through Church Lane, witness keeping him in observation until he had passed the Sun Inn. Returning to the shop witness, in the presence of Police-sergeant Powell, opened the side door, and found that the chair which witness had left close up to the door, had been moved, and was nearly a yard away.—Mark Robert Thompson, coal merchant, brother-in-law of Davis, gave evidence similar to that of Davis. When he saw Mills near the shop door he heard keys jingle.—Cross-examined: He was about 50 feet away.—Fred Davis, the fifteen-years-old son of the prosecutor, gave further evidence.—Thomas James Wilson, clothier's assistant, Wellingborough, deposed to seeing Mills and another young man in Thompson's yard at half-past ten on the night of the 14th of October. Mills' companion was wearing a wig.—Cross-examined: The young men were not in Davis's doorway.—Thomas Hooper, clicker, living near Davis's shop, spoke to seeing two young men near the shop, and afterwards chasing one of them along Market Street. Suddenly, the man he was pursuing stopped and pointed a revolver at witness. Witness lost sight of the man near the church.—Mills, sworn, denied that they went near the shop for any improper purpose. The revolver went off by accident.—White said also that no suggestion of breaking into the shop was made, and Mills made no attempt to enter.—The Jury returned a verdict of "Not Guilty," and the lads were discharged.

## TOBACCO TRADE SPORTS.

A GENERAL meeting of the trade was held recently at the Talbot Restaurant, London Wall, E.C., to receive the report of the committee of the Tobacco Manufacturing Trades Annual Athletic Sports, adopt the accounts, consider the formation of the body into an association, and elect officers. Mr. A. E. O. Sperring occupied the chair. The Treasurer, Mr. Wm. Daw (R. & J. Hill's) having read the balance sheet, it was unanimously adopted. The accounts showed a surplus of £72 10s., of which 50 guineas had been handed to the Tobacco Trade Benevolent Association and £20 reserved for working expenses in the coming year. Mr. Matt. Wells having proposed "That this body form itself into the Tobacco Manufacturing Trades Annual Athletic Sports Association," this was duly seconded and carried, the consideration of the affiliation of trade clubs being deferred to another occasion. A hearty vote of thanks to the retiring officers and committee having been carried, the following officers were unanimously re-elected: Chairman, Mr. A. E. O. Sperring; treasurer, Mr. Wm. Daw; secretary, Mr. A. Yates (B. Morris & Sons). The retiring members of the committee were nearly all re-elected, the only exceptions being those who for personal reasons were unable to stand. A vote of thanks to the Chairman terminated the proceedings.

## IN THE WILD AND WOOLLY WEST.

Mr. Phileas Fogg (in the West): "I suppose you meet a good many hardships out here on the plains?"  
Lariat Luke: "Hardships? I should say so! Why, pard, I've sometimes been obliged to chaw smokin' ter-backer."

## From the "London Gazette."

### Receiving Orders.

CROWTHER, GEORGE ARTHUR, drug, drysaltery, and tobacco dealer, late 358, Worsley Road, Winton, Patricroft, now 56, Smedley Road, Cheetham, Lancs. Date of order, November 24th, 1904.

LEGG, GEORGE ALFRED (carrying on business as D. A. Legg), tobacconist, 360 and 344, High Road, Brondesbury. Date of order, November 12th, 1904.

PLOSKIN, G. (sued as G. Piloskin), butcher, lately tobacconist, 121, Hoe Street, Walthamstow, Essex, late 222, East India Dock Road, and 48, Burdett Road, London, E. Date of order, October 26th, 1904.

RICHARDSON, FRED (formerly carrying on business under the style of B. F. Richardson), formerly grocer and provision dealer, lately tobacco and sweet dealer, formerly 66, Waterloo Road, late 12, Domestic Street, Leeds, now 243, Goodman Terrace, Leeds. Date of order, October 24th, 1904.

ROBINSON, JOHN FREDERICK, tobacconist, 84, Market Street, Ashby-de-la-Zouch, Leicestershire. Date of order, November 8th, 1904.

SETTLE, TOM, tobacconist, &c., 222, St. George's Road, Bolton, Lancs. Date of order, October 26th, 1904.

WESTON, HENRY, Leicester Road, Syston. JOSEPH GEORGE HOLMES, 7, Ullswater Street, Leicester; and ERNEST HENRY WESTON, Leicester Road, Syston (lately carrying on business as Weston, Holmes & Co., at 28, Dover Street, Leicester), late cigar and tobacco merchants, now out of business. Date of order, November 22nd, 1904.

WILKINSON, FREDERICK BEARDSSELL, tobacconist, 49, Grove Street, and 37a, John William St., Huddersfield, Yorks. Date of order, November 14th, 1904.

### Receiving Order Rescinded.

PLOSKIN, G. (sued as G. Piloskin), butcher, late tobacconist, 121, Hoe Street, Walthamstow, Essex, late 222, East India Dock Road, and 48, Burdett Road, London, E. Receiving order, October 26th, 1904; rescision, November 23rd, 1904. Grounds of rescision, it appearing to the Court that all the debts of the said G. Ploskin, sued as G. Piloskin, have been paid in full.

### First Meetings and Public Examinations.

HALL, ROBERT KING, late tobacconist, Nevendon Road, Vange, near Pitsea, Essex, late 568, Commercial Road, Stepney, Middlesex. Public examination, Shirehall, Chelmsford, December 7th, 1904, at 10.

HAWORTH, GEORGE RICHARD, newsagent and tobacconist, 35, Regent Street, and 10, Union Street, Bacup, Lancs. Public examination, Lecture Hall, Acker Street, Rochdale, December 16th, 1904, at 11.30.

HUDSON, RICHARD WARNE, lately tobacconist, 22, Victoria Terrace, late 77a, High Street, Cheltenham.

Public examination, County Court, Cheltenham, December 8th, 1904, at 12.

LEGG, GEORGE ALFRED (carrying on business as D. A. Legg), tobacconist, High Road, Brondesbury, late 29, Hovenden Road, Cricklewood, London, N.W. First meeting at Bankruptcy Buildings, Carey Street, London, December 7th, 1904, at 12. Public examination, Bankruptcy Buildings, Carey Street, London, W.C., January 13th, 1905, at 12.

RICHARDSON, FRED (formerly carrying on business under the style of B. F. Richardson), formerly grocer and provision dealer, lately tobacco and sweet dealer, formerly 66, Waterloo Road, late 12, Domestic Street, Leeds. First meeting at the Official Receiver's, 22, Park Row, Leeds, November 9th, 1904, at 11. Public examination at County Court House, Albion Place, Leeds, November 22nd, 1904, at 11.

ROBINSON, JOHN FREDERICK, tobacconist, 84, Market Street, Ashby-de-la-Zouch, Leicestershire. Public examination, Court House, Station Street, Burton-on-Trent, December 14th, 1904, at 12.

WILKINSON, FREDERICK BEARDSSELL, tobacconist, 49, Grove Street, and 37a, John William Street, Huddersfield, Yorks. First meeting December 1st, at 3, at Official Receiver's Offices, Prudential Buildings, New Street, Huddersfield. Public examination, December 12th, at 2, at County Court House, Queen Street, Huddersfield.

### Adjudications.

BARON, JAMES, tobacconist, &c., 16, Nelson Street, and 13, New Street, Barnsley, Yorks. Date of order, November 2nd, 1904.

CROWTHER, GEORGE ARTHUR, drug, drysaltery, and tobacco dealer, late 358, Worsley Road, Winton, Patricroft, now 96, Smedley Road, Cheetham, Manchester, Lancs. Date of order, November 25th, 1904.

HUDSON, RICHARD WARNE, lately tobacconist, 22, Victoria Terrace, late 77a, High Street, Cheltenham. Date of order, November 7th, 1904.

LEGG, GEORGE ALFRED (carrying on business as D. A. Legg), tobacconist, 360 and 344, High Road, Brondesbury, late 29, Hovenden Road, Cricklewood, London, N.W. Date of order, November 12th, 1904.

ROBINSON, JOHN FREDERICK, tobacconist, 84, Market Street, Ashby-de-la-Zouch, Leicestershire. Date of order, November 8th, 1904.

RICHARDSON, FRED (formerly carrying on business under the style of B. F. Richardson), formerly grocer and provision dealer, lately tobacco and sweet dealer, formerly 66, Waterloo Road, late 12, Domestic Street, Leeds, now 243, Goodman Terrace, Leeds. Date of order, October 24th, 1904.

SETTLE, TOM, hairdresser and tobacconist, 222, St. George's Road, Bolton, Lancs. Date of order, October 29th, 1904.

PRICE LIST FREE ON APPLICATION.

**Adolph Elkin & Co.,**

*Wholesale Tobacconists,*  
140 and 140a, Houndsditch,  
LONDON, E.C.

### SPECIALITIES.

"La Nikle," 1d. Rothschild Cigar.

"Zealandia," 2d. " "

"British Pluck," Dark Flaked Virginia.

"Sportsman," " " "

"Glossy," Gold Flake Honey Dew.

"My Sweet," Mixture.

ALL MANUFACTURERS' PROPRIETARY ARTICLES

At absolutely the Lowest Prices.

Telephone No. 6098 Avenue.

THE CIGARETTE WORLD AND TOBACCO NEWS, DECEMBER, 1904.

WESTON, HENRY, Leicester Road, Syston; JOSEPH GEORGE HOLMES, 7, Ullswater Street, Leicester; and ERNEST HENRY WESTON, Leicester Road, Syston (lately carrying on business as Weston, Holmes and Co., at 28, Dover Street, Leicester), late cigar and tobacco merchants, now out of business. Date of order, November 22nd, 1904.

WILKINSON, FREDERICK BEARDSSELL, tobacconist, 49, Grove Street, and 37a, John William Street, Huddersfield, Yorks. Date of order, November 14th, 1904.

**Notices of Intended Dividends.**

JONES, ELIZABETH EMMA, tobacconist, 62, Wheelock Street, Middlewich. Last day for proofs, December 5th, 1904. Trustee, T. Bullock, King Street, Newcastle, Staffs.

LUSTED, HENRY LEWIS WHITCOMBE, cycle agent and tobacconist, Alresford, Hants. Last day for proofs, December 7th, 1904. Trustee, W. F. J. Hunt, Midland Bank Chambers, High Street, Southampton.

**Notices of Dividends.**

ROBERTSON, WILLIAM JAMES, tobacconist, 121, Windsor Street, and 135, Park Road, Liverpool. Composition of 7s. 6d., at Official Receiver's, 35, Victoria Street, Liverpool.

TOWNSHEND, HENRY SAMUEL, tobacconist, 80, Mornington Road, Unthank Road, late 15, St. Giles' Street, Norwich. First and final of 3s. 11½d., at Official Receiver's Office, 8, King Street, Norwich.

SLOBODINSKI, JACOB LEON (lately carrying on business as the J.L.S. Tobacco Co.), 68, High Street, Whitechapel. Third and final of 1s. 5d. in the pound payable December 14th, 1904, or any subsequent Wednesday between 11 and 12, at the office of Messrs. Edward Moore and Sons, Chartered Accountants, 3, Crosby Square, E.C.

WARNER, ARTHUR BARTON, tobacconist, hairdresser, and dealer in fancy goods, 20, High Onsegate, York, previously of York Road, West Hartlepool, and Dilston Road, Newcastle-on-Tyne. First and final of 2s. 6½d. at Official Receiver's Office, The Red House, Duncombe Place, York.

**Applications for Debtor's Discharge.**

SLOBODINSKI, JACOB LEON (lately carrying on business as the J.L.S. Tobacco Company), lately tobacco cutter and cigar and cigarette manufacturer, 68, High Street, Whitechapel, and lately carrying on business there as director of the J.L.S. Tobacco Company, Ltd. Discharge suspended for two years. Bankrupt to be discharged as from October 25th, 1906. Public examination concluded May 19th, 1903.

WRIGHT, AMOS, tobacconist, &c., 196, Central Drive, late 27, Belmont Avenue, Central Drive, and 3, Brunswick Street, South Shore, Blackpool, Lancs. At Sessions Hall, Lancaster Road, Preston, December 20th, 1904, at 10.

**Notices of Release of Trustees.**

BENNEY, ARTHUR JAMES, tobacconist, &c., 73, London Road North, Lowestoft, Suffolk. Trustee, H. P. Gould, 8, King Street, Norwich. Date of order, October 17th, 1904.

DARLINGTON, JOHN WILLIAM, wholesale tobacconist, 202, High Street, Chatham Kent. Trustee, R. T. Tatham, 9, King Street, Maidstone. Date of order, September 21st, 1904.

HARDY, THEODORE FREDERICK HENRY WILLIAM, tobacconist, &c., Concert Place, Buxton, formerly 2a, Terrace Road, Buxton, Derbyshire. Trustee, A. C. Procter, 23, King Edward Street, Macclesfield. Date of order, October 17th, 1904.

KANOVSKY, MARKS (described in the receiving order as M. M. Kanovsky), late box manufacturer, now tobacco-

nist, formerly carrying on business at 4, Scawfell Street, Hackney Road, London, now or lately at 124, Brick Lane, Spitalfields, London, E. Trustee, G. W. Chapman, Bankruptcy Buildings Carey Street, London, W.C. Date of order, September 28th, 1904.

WAGHORN, WILLIAM RICHARD, tobacconist, 230, Portobello Road, Notting Hill, London, W. Trustee, E. S. Grey, Bankruptcy Buildings, Carey Street, London, W.C. Date of order, November 7th 1904.

WILSHERE, SAMUEL, wholesale and retail tobacconist, 140, Carlisle Street, Cardiff. Trustee, G. David, 117, St. Mary Street, Cardiff. Date of order October 17th, 1904.

**Order made on Application for Discharge.**

RIDGERS, ALBERT, butcher and tobacconist, 58 and 31, High Street, Ryde, Isle of Wight. Discharge suspended for two years. Bankrupt to be discharged as from October 5th, 1906, but subject to the following conditions, namely, that the bankrupt shall, before the signing of this order, consent to judgment being entered against him in the County Court of Hampshire, holden at Newport and at Ryde, by the Official Receiver, for the sum of £15, being part of the balance of the debts provable in the bankruptcy which is not satisfied at the date of this order and subject to the right of the bankrupt at any time within such period of two years to be immediately discharged on payment to the Official Receiver of the said sum of £15.

**Dissolution of Partnership.**

SINCLAIR, ROBERT KNOX, of Newcastle-upon-Tyne, and JAMES SINCLAIR, tobacco manufacturers, Newcastle-upon-Tyne, and elsewhere, under the style of Robert Sinclair, as from February 28th, 1895.

**In the Matter of—**

MARY SMITH, a young girl, lately a tobacconist in South Street, Perth, appeared before Sheriff Sym, at Perth last month, for examination *in cessio*. She had been cited to appear before the court on a previous occasion, but failed to appear, and a warrant for her apprehension was granted. When asked why she did not appear, she replied that she was afraid to come. From the evidence it appeared that she is due her creditors about £20 for tobacco and newspapers. She kept no record of her drawings, and all the money she received she gave to her aunt. She had paid no accounts. Mr. John Ritchie, who appeared for creditors, asked an adjournment, expressing the opinion that he thought there was something fraudulent about the case. The adjournment was granted.

GEORGE RICHARD HAWORTH.—A first meeting of creditors in the case of George Richard Haworth, 35, Regent Street, Bacup, and lately carrying on business at 10, Union Street, as a newsagent and tobacconist, was held in the gentlemen's cloak-room at the Rochdale Town Hall recently. Mr. H. Booth, the Official Receiver, presided over the proceedings. There were only two creditors present, one being Mr. T. W. Haworth, brother of the bankrupt. In answer to the Official Receiver, Mr. T. W. Haworth said his debt of £20 12s. 5d. was for money lent. The Official Receiver: I am afraid we can do nothing further. There is no desire to appoint a trustee—this is not a case for a trustee. You had better leave it in my hands to realise what I can. The bankrupt alleged as the cause of his failure "bad trade." The meeting then terminated.

HENRY WESTON, JOSEPH GEORGE HOLMES, AND ERNEST HENRY WESTON.—A summary of the statement of affairs of Henry Weston, Leicester Road, Syston; Joseph George Holmes, 7, Ullswater Street, Leicester; and Ernest Henry Weston, Leicester Road, Syston, lately carrying on business at 28, Dover Street.

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Leicester, trading as "Weston, Holmes & Co.," late cigar and tobacco merchants, but now out of business, has been issued. This shows liabilities £740 14s. 7d., and no assets. The Official Receiver's observations are:—The debtors have been trading together in partnership since 1st October, 1902. They started with a capital of about £175. It seems probable that the business has lost money from the first, but the books contain no evidence on the subject, and there has been no balance sheet at any time. The partnership was dissolved on 28th October last by notice from Holmes, and a few days afterwards the stock and book debts were sold to a firm trading in Leicester as the "Midland Cigar Co." The stock was duly delivered and the tenancy of the premises transferred to the purchasers, the book debts have also been partly got in, but so far as is known the only consideration given for the sale is the guarantee by the purchasers of a composition of 6s. 3 $\frac{1}{2}$ d. in the £ to the vendors' creditors. Bills have been circulated for the composition payable in two instalments, but many of the creditors have returned them. A few days after the sale and delivery of the stock, the goods were taken in execution at the suit of a creditor for £20, the Midland Cigar Co. made a claim, the Sheriff interpleaded, and the issue came on for trial at Birmingham in November, but was adjourned to the Leicester Court. The documents in the action have not yet been seen, so that nothing can at present be said as to the validity of the sale or the nature of the consideration. This consideration, whatever it was, is, however, the only asset.

## PRICES AND PROFITS.

MR. THOMAS GALLAHER, of Belfast, on his arrival in Queenstown from New York, stated that the prices of the lower and medium grades of tobacco have advanced 100 per cent.

Mr. Harris, the head of an independent firm of tobacco manufacturers, carrying on business in the Commercial Road, E., has endorsed this statement recently to a representative of *The Daily Express*.

"The advance," he said, "is much greater in America than here, where the prices have only gone up from 25 to 40 per cent.

"Trusts on both sides of the Atlantic are responsible for the rise, for they have been for some time past trying to 'corner' old duty tobacco.

"In the last Budget, you will remember, the tax on stripped tobacco was increased from 3s. to 3s. 3d. Representations were made by merchants and manufacturers, which induced a remittance of 1 $\frac{1}{2}$ d. on all stripped tobacco that was in bond up to the time of the issue of the Budget.

"In October of this year there were 147,606 hogsheads or 191,976,000 lbs. in bond, and most of this was in bond last April. The trusts have been striving to buy it up, so as to keep independent manufacturers out of the market.

"Fortunately, several firms, including those in the United Kingdom Tobacco Dealers' Alliance—which was formed for defensive purposes against the trusts—secured a considerable stock, while the tobacco merchants proved loyal to their customers, and permitted the great trusts to be squeezed out by independent firms.

"But for this loyalty on the part of tobacco merchants and the fact that private firms bought much of the stock, the trusts would have succeeded in their designs and established a tobacco 'corner' on a large scale. It is the middle-class tobaccos that will suffer the most."

The above paragraph seems to us to rather exaggerate the facts, but it nevertheless indicates a real danger to the consumer. It is, of course, impossible to prevent a corner in tobacco any more than in sugar, and very naturally large capitalists will seek every opportunity of profiting by market conditions, while those with smaller amounts at command will be forced to the wall. This is

the inevitable trend of business nowadays, and the only way for those who wish to prevent a corner is to combine, so that purchases may be made on a sufficiently large scale to get the best terms. It is just this that the Alliance are seeking to effect, and their scheme entirely depends on the support accorded them by retailers. If they get very large orders for their goods they will be able to place more brands on the market on each of which retailers will have a good living profit. We hope this matter will be very carefully considered, so that 1905 may usher in a new era of prosperity for the trade.

## WHERE TOBACCO COMES FROM.

MR. HOLMES, in the *Morning Post*, gives some interesting details on the above subject.

"The tobacco-supplying district of the world to-day—we refer, of course, to that used in our pipes and cigarettes—is practically centered in the Southern States of Virginia, Kentucky, and Tennessee, and also more recently in those of North and South Carolina. After the crop is grown and cut, and after it has undergone a certain amount of drying and sorting on the farms, it is taken by the farmer—the old-fashioned Southern name of 'planter' has, of recent years, disappeared—to his 'market town,' where the crop which he brings in piecemeal is deposited and sold by auction daily, and it is then that the real business of 'handling' the weed begins. At these sales congregate the buyers for the home supply from all parts of the earth—from the United Kingdom, Germany, France, Italy, and other European countries, as well as from the Colonies, and even from far-off Japan. It will be sufficient for this article if we confine ourselves to the way tobacco is manipulated for the United Kingdom. The buyers for this country select their purchases from the grades offering suitable qualities for the demand of the British trade, after which the tobacco is carted off to the factories and entirely re-sorted, re-handled, and dried for shipment. It is then packed in hogsheads or tierces, put on board 'the cars,' and finally transferred to the mighty liner to be shipped to Liverpool or London, or sometimes in a lesser degree to Glasgow or Bristol. The principal market, of course, is the natural Atlantic seaboard of Liverpool, and here we have to-day—the quantity has grown at a surprising rate during the last decade—the enormous stock of 100,000 hogsheads, practically all of which will be used for the manufacture of the article in its various forms in this country. It may here be stated that a hogshead comprises 1,100 lbs., and a tierce (with the leaf more lightly packed) 800 lbs., and as each package—calculating from 6d. to 8d. per lb. for the raw material, and 3s. per lb. for duty—represents an average of £170, it is seen that the value of the Liverpool stock when cleared would be something like £17,000,000. The London stock in bond to-day is about 40,000 packages, representing by the same method of calculation £6,800,000, and the Glasgow and Bristol stocks together, some 10,000 packages, representing about £1,700,000. At the present time the Liverpool stock is in several warehouses, but the Mersey Docks and Harbour Board have recently completed and will shortly open for the storage of tobacco what is admitted to be the finest warehouse in the world. This alone will have a storage capacity for some 70,000 hogsheads and tierces of tobacco, the two older warehouses adjoining having together capacity for another 40,000 packages."

## HE DISTRUSTED THE DEALER'S TASTE.

CUSTOMER—A cigar, please. Are these good?

DEALER—They're the kind I smoke myself.

CUSTOMER—Yes, but perhaps you can show me a brand you can't afford to smoke yourself.

# THE CIGARETTE WORLD AND THE IMPERIAL.

OUR ARTICLES DISPLEASE THE COMBINE.

Interesting Interview with "The Mouthpiece of the Company."

ADVERTISEMENTS WITHDRAWN.

## OUR EDITOR TALKS STRAIGHT AND DEFIES THE TRUST.



OUR readers doubtless understand that trade journals have to rely almost entirely on their advertisements for revenue since obviously the cost of production is altogether out of proportion to the amount received from sales. This being the case, naturally care has to be exercised as soon as contracts run out to obtain orders for the vacant spaces. In the ordinary course of business I had offered a cover space to the Imperial Tobacco Company; this space they had previously given an order for, but it had been let before their order reached us, so as a matter of courtesy at the first opportunity I gave them the option of taking the position, which is one of the best at our disposal.

Up till December 6th I had received no reply. Meantime proofs for new copy for other advertisements had been sent in and received in due course. I was therefore somewhat surprised, on reaching my office on December 6th, to find a curt note from the advertisement manager declining our offer, and also informing us that we should receive no orders for our December issue. In view of the facts I have mentioned it was clear that the company had deliberately delayed informing us of the withdrawal of their orders in order to put us to as much inconvenience as possible, though no doubt they had rendered themselves legally liable to pay for the advertisements which they had received. These advertisements, however, were only a very small proportion of the whole, and as the company can no doubt afford to pay a small amount for the pleasure of showing their temper it must be considered a piece of Yankee smartness to alter copy so as to lead us to think that we should get the usual order. Thinking there must be something behind this extraordinary conduct, I determined to proceed to Nottingham to discover the explanation. The rain was falling in torrents as I started for the city of lace and tobacco, and I arrived there about 2.30. I was naturally in fear and trembling, for was it not clear that somehow or other we had offended the great Omniscient Omnipotent Trust, the Alpha and Omega of the Tobacco World! I had thoughts of donning sackcloth and ashes, and approaching the portals of the Castle Tobacco Factory in this garb of humiliation in the hope of thus appeasing the wrath of the directors of that stupendous concern, but the inclemency of the weather and the fear that the costume might attract the attention of the local police induced me to proceed instead in the Nottingham equivalent for a hansom. On arrival at the office I sent in my name, was informed that one of the directors wished to see me, and asked to wait a few minutes till he returned from lunch. I was evidently expected then, and what was more, the honour of an interview with one of these Olympian personages who are generally inaccessible to mere ordinary mortals was to be mine. This was reassuring at least, for I had begun to wonder what fate might have in store possibly boiling oil, compulsory consumption

of penny packets of "fags," or some other lingering death. I had not long to wait and was soon ushered into The Presence. I at once proceeded to ask for an explanation of the letter I had received, and (such was my effrontery) ventured to point out the unreasonable and discourteous treatment *The Cigarette World* had received, and asked THE GREAT MAN if he considered it was a proper way to behave to a journal which had had business transactions with many of the firms now in the Imperial for years past. I soon found that this gentleman who described himself as "THE MOUTHPIECE of the Company," stood entirely upon his legal rights, and evidently thought reasonable consideration for other people was quite superfluous. "'Twas not in the bond." So I merely observed that the prices of the present contract would under no circumstances be again accepted, and that the spaces could not be guaranteed. "THE MOUTHPIECE" waved his hand airily, and remarked that prices had nothing at all to do with the matter, to which I replied that I had not always found it so, as I had had correspondence with the company over a few shillings. Finding that neither brimstone nor fire had descended upon me to punish my boldness in questioning the propriety of any action of the Imperial, I now felt impelled to plainly ask what was the reason for the sudden change of front. "THE MOUTHPIECE" gazed at me more in sorrow than in anger, and said, "Do you mind answering me a question frankly and candidly." Honoured by such condescension, I meekly replied that I would willingly do so. Then came the question, "Do you know the article in your last issue headed 'The Turn of the Tide?'" I replied that I did, and that I had written it myself. Then did THE ILLUSTRIOUS ONE in solemn tones, and with emphasis which would have done credit to an elocutionist, proceed to read a portion of the article, expecting, no doubt, that I should shrink back appalled on listening to the evidence of my crime. He then asked me if I thought that was "fair hitting." The personage was so unconsciously humorous that I had hard work to refrain from laughing outright, but I gravely replied that the article was not intended as an attack upon the Imperial, but that those whom the cap fitted could wear it. I thought that it was now my turn to be interlocutor, and I am afraid I must have shocked THE MOUTHPIECE greatly when I said, "Now, do you mind my asking you a question?" Even this gracious privilege having been accorded, I said "Do you think that because you give us a few advertisements a month that you can buy our paper?" This was too much for "THE MOUTHPIECE," and he of course loudly protested against such a suggestion, and rebuked me for making it. In the letter of course he was right, but the fact that the Imperial had withdrawn their orders, and had now given me as a reason for it the temperately worded article mentioned, of course made it clear as day that they wished to punish us for telling the truth when the truth did not suit their book. So it is a fair inference that they

did suppose that because we had some of their orders we would shrink from advocating the scheme of the Alliance, which they are beginning to see may do them injury. "THE MOUTHPIECE" apparently having nothing further to say, I concluded the interview by remarking, "We are a newspaper, while you have millions of capital and control many things, but you can neither control us nor buy us at any price."

Such was my interview with "THE MOUTHPIECE," and I need only observe that the Imperial must indeed fear criticism if they object to our fair and temperate appeal to the trade, also they must indeed have a low opinion of journalism if they imagine that we are to be deterred from writing what we think is right in the interests of the trade by any fear of their disapproval. We let our advertisement spaces, but our opinions remain our own. The Imperial have a perfect right to withdraw their support, though they might have done so in a more courteous and considerate way, but they cannot blame us for coming to the conclusion that they only intend to advertise in journals which will refrain from supporting any movement they believe to be antagonistic to the trust. Well, in our case they mistook their men, and they have found that although we know that any advocacy of the Alliance would displease them, we did not fear to incur their displeasure and its consequences for the sake of our duty to the retailers, whose interests we have always honestly supported, and shall continue to support whether the Imperial are pleased or otherwise. Our readers will read the facts, and we have no doubt as to what their judgment will be.

OCTAVIUS BEATTY.

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## ADVERTISING HINTS.

We all realise that it is the most easy thing imaginable to spoil a good advertisement by saying too much about yourself. Do not throw bouquets at yourself through printer's ink; it is cheaper to purchase the real thing at the florist's. Your name need appear but once in each announcement, and invariably it should appear at the end. Readers who find interest in an advertisement want to digest the offerings you are giving as quickly as possible. If they find anything they want, rely upon it that they will discover who is the advertiser.

When the tobacconist dips his pen into his ink-bottle to tell the world what varied attractions in price and quality are found within his establishment, he should bear in mind that he is speaking to men; and in speaking to men through an advertisement there are a few rules that he should bear in mind, a few of which are given in the following. Men are different from women in this one regard—as far as reading an advertisement is concerned. Men hate details—women rather like it. You cannot give too many details regarding an article which she intends to buy. Quite different with the masculine member of the *genus homo*. He wants a quick story interestingly told. There is more humour in his composition, consequently a joke or a wee bit of humour helps the advertisement once in a while.

An illustration showing the article of which you are speaking helps wonderfully. The picture tells the story at once—the type takes a minute to give its meaning. A bright picture, and a bright, snappy story is what men want in advertising, and the advertiser should study the best advertisements everywhere in order to get "pointers."

Every advertisement should be specific. It should speak of a certain article or two articles, with price and full information regarding the same. It may start in with a short story in a single paragraph—a famous quotation of some clever "catch" line. This is done to arrest attention and act as an introduction to the business talk which rapidly follows; or you might start in with a plain, unvarnished business tale, which some men prefer to the

other sort of an advertisement. In all events be brief, be succinct. Let every sentence convey an idea. If the idea has been expressed before, express it in a new dress. The clever advertising writer understands this art to a point of perfection. It is hard to come out with a new story on the same old subject every day in the year. It requires study—it means work—as does every result nowadays.

The trouble with humorous advertising is that few can do it. Many attempt it, but the result is strained and far-fetched; it repels instead of attracts. Humorous humour is a delicate quality, and should be handled delicately. Be perfectly natural, be vigorous when you feel like it, be easy when you feel like it. Speak your own thoughts. Be true to yourself in this regard, and the more a man writes advertising the more confidence he has in the power of his pen, and the more individuality, and, consequently, interest, will his advertising possess.

We believe in individuality in advertising, because so much advertising is forced upon the reader nowadays that only the distinctive leaves an impression. We believe in honesty in advertising, because honesty is a necessary business qualification that enters into advertising as well as every branch of business. Advertising is truly a most fascinating study, which only the school of experience will thoroughly teach.

Keep to your line, describe your goods in the clearest language possible, and show that for the quality you offer your prices are low. Tell your story in an interesting way, put life into it, and show your confidence in your goods. You must show some enthusiasm if you would enthuse others. Dry bones must take on spirit and flesh to become interesting. A catalogue of goods and prices is only a dry-bone advertisement; it may interest the scientist, but rarely interests the common people. Your advertisement must be better in all its details than that of your competitor, and when we say better we have reference to choice language, clear thoughts, and truthfulness. Big words, hard to pronounce, are faults to be avoided. Exaggerated and bombastic language that appeals only to the lowest emotions should never find a place in a production designed to solicit trade. Choice quotations appropriate to your theme may often be used with great advantage. They attract attention and will be read. The printer, too, can do you a favour by making a good display of your matter, and by using the proper type.—*Canadian Tobacco Journal*.

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## NEW LINES.

"AUSTRIAN" MIXTURE.—Messrs. Butler & Co., of Mitcham, one of the good old-established firms, renowned for the first rate quality of their products, have sent us samples of their new mixture, which is retailed at 5d. per ounce. The mixture is sold in two degrees of strength, mild and medium, and after a thorough test we can confidently recommend the trade to give it a trial. It smokes delightfully cool, has a most agreeable flavour, and at the price should sell readily.

"RAJAH" CIGARS.—Messrs. W. D. & H. O. Wills have favoured us with samples of this new line. The cigars are most attractively boxed, and we found them of sound quality and good flavour. There is always a demand for a really good 2d. cigar, and we think retailers will find that Messrs. Wills' latest production will sell rapidly, while the profit allowed is liberal.

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GENTLEMAN with connection in South Africa, returning next January, is open to undertake Sole Agency for best quality Egyptian and Virginia Cigarettes. References and guarantee supplied.—Address "Z," Box 614, Willings, 125, Strand.

# "THE TURN OF THE TIDE."

THE ARTICLE THAT THE TRUST OBJECTED TO.



WE have pleasure in reprinting the above article *in extenso*. Let our readers peruse it again carefully and draw their own conclusions. It is from the pen of our managing editor, Mr. Octavius Beatty, who has for some years past been one of the proprietors of this journal, and we stand by every word of it, even though, as we can quite understand, The Imperial do not like the sentiments expressed:—

## THE TURN OF THE TIDE.

"THERE is a tide in the affairs of men, which, taken at the flood, leads on to fortune." Retailers, let there be no mistake, the tide has come; are you going to take it at the flood, or are you going to once more let your opportunity slip by, perhaps never to return? The great movement depends entirely upon you; you can either make or mar it—either it will fizzle out, and the Alliance Brands disappear from the market, or, helped by your zeal and energy, they will take a firm hold of the public, and many others will be added to increase your profits and to provide funds for carrying the work of the organisation throughout the length and breadth of the land. In the past advertising of proprietary brands on a colossal scale created a big public demand, so that you had to stock them whether you liked it or not, and the manufacturers reduced your trade profits to vanishing point, so that in fact *you paid every penny of the cost of advertising* and a good deal more to swell the coffers of the rich capitalists who built up their fortunes on your toil. The case is now different; the firm who are producing the Alliance Brands are not going to spend vast sums in advertising, which must come out either of your pockets or be at the expense of the consumer. They are going to give you a handsome profit, and they will secure the support of the public by giving them full value for their money. Large advertising can and does succeed in selling inferior articles at a high price, for the consumer, daily experience teaches us, is very easily gulled, but in the present instance quality only can secure a good permanent sale, and it is clear that no amount of pushing will be much use unless the articles are of sterling merit. It is your task to get your customers to *try* the brands. When they have done so they will come back for more, and will be the means of bringing other customers. In saying this we are not speaking at random, because we have learned from careful inquiry that already the most gratifying success has been attained, and some of the new brands are in much greater demand than had been hoped by the most sanguine supporters of the new scheme. It cannot be denied that there are many timorous souls who

seem afraid to stock the excellent lines which have been placed on the market, but sooner or later they will be forced to do so, because if we are not vastly mistaken there is going to be a big public demand, and what the public want the retailer must stock, or lose a good deal of his trade; therefore it is as well to come in at the start and help to make the goods boom, since you will have to do so in the end. Moreover, this is just the very time when you can best assist those who are trying to drag you out of the slough of despond in which you have all been wallowing for so long. The Christmas trade gives you the best possible opportunity of introducing new articles to your customers; every Christmas sees hundreds of specialities placed on the market and readily sold. Why not make the Alliance Brands prominent; we do not say to the exclusion of other brands, since this would be manifestly unfair, but at any rate among your leading lines? If you will do this you will certainly turn casual buyers into permanent customers, and you will have the satisfaction of reflecting that you are getting a real living profit in return for your exertions. Much work has been done by the able and unselfish men who have engineered this movement, and they are both ready and willing to continue their exertions, but you must help yourselves, or all their labour will have been entirely thrown away. We have often appealed to you to cast aside your sluggishness and be up and doing, as those engaged in other trades are; we again appeal to you, and we are very confident that we shall not appeal in vain. Remember that apathy has been the curse of the tobacco trade in the past, and show yourselves now alert and enthusiastic, and you shall assuredly reap a rich harvest. Already from far and near come accounts of the growing demand, already are the working classes realising that tobacconists who stock the new brands should be supported, because good value is given, and because the manufacturers give those who sell them a fair living profit. It needs now but a little more effort to secure victory, therefore be up and doing.

GEMS FROM CARRIE NATION.—"Tobacco is a stinking weed, and the man who smokes is a stinker, and the woman who smokes is a stinkaree. Tobacco came from Hell, where it was planted by Satan, and I say therefore to Hell with tobacco. A cigar is worse than a skunk. You shoot a skunk, but you dare not shoot a pipe smoker. Bah! You're cowards! You're afraid of Jim Duke and the tobacco trust! If you only killed off a hundred nasty, slimy smokers every cigar man would be frightened to death and would go broke. Tobacco's no good. It's a poison. It kills bugs better than roach paste; it kills flies, mosquitoes, fleas, moths, and caterpillars; it kills small boys, dudes, and old men who ought to know better."



# A Glasgow Tobacconist's Failure.

## THE AFFAIRS OF MR. J. T. BELL.



HE adjourned examination in bankruptcy of James Taylor Bell, managing director of the late firm of J. & F. Bell, tobacconists, took place on November 21st, before Sheriff Boyd. Mr. Walter Galbraith, of Walter & W. P. Galbraith, C.A., is the trustee; Mr. G. H. Robb, of Messrs. Robb & Crosbie, trustees, is agent in the sequestration; Mr. M'Clure, advocate, instructed by Messrs. J. & J. Boyd & Miller, appeared for creditors; and the bankrupt was represented by Mr. Mitchell, of Messrs. Mitchell, Johnstone & Co., writers. Mr. Salvesen, K.C., and Mr. Moncrieff also represented creditors, and Mr. J. A. Cairns, of Watt, Son & Co., appeared in the interests of the trustees of the late Finlay Bell, sen.

Mr. Robb resumed the examination of the bankrupt. He was first questioned regarding two pictures. He was asked if they had been insured for £300 in his name, but he was unable to answer the question. It was possible that the pictures were insured in his name, because they were in his house. The pictures, which were called "Rest" and "Geraldine," were removed from the house, but he could not remember whether they were taken to the factory. He promised to look up his insurance policies to see whether the pictures were insured in his name.

### A LOAN.

Did you receive from one of your relatives a sum of £4,903 and repay him £2,010; and was that relative owing you any large sum of money?—He never was owing me money. I lost money by him—a sum of £19,000—which I cancelled entirely. Notwithstanding that I considered myself justified in paying him £2,000.

Mr. Robb produced a statement from which it appeared that from 3rd December, 1903, to 1st April, 1904, bankrupt had received from the party in question a sum of £1,500, and that he had repaid £10,000. Mr. Bell explained that the £10,000 referred to was a temporary loan by the company which had passed thus in his name.

Then it should be entered as paid by the Company?—It is quite properly entered. It was a transaction in regard to the company, which was effected through me.

By Mr. M'Clure—Can you explain why you came to pay Mr. Mitchell £3,240 when the advance to you was £1,380?—I can only say this, that I remember Mr. Mitchell asked me to transfer £2,000 from his account to his daughter's.

Can you explain why you paid him or her £3,240?—Well, there must have been a balance to his credit prior to November, 1901.

Can you show anything which will explain this?—Perfectly. The credit ledger at page 17 shows that at November, 1899, the sum due him was £2,825.

Thos. Elder on 21st November, 1901, received £200. Was that a gratuitous payment?—I owed him that money. The book I referred to just now will explain it.

You observe the sum of £2,810 gives no detail of any kind. It is simply a balance brought forward apparently. Where shall we find details of the £2,810?—In prior books.

Can you refer your trustee to the prior books?—The books are here; the same thing applies to Elder.

Andrew Muir received £500 on November 22nd. There is no receipt as against that?—The same thing applies.

Who is Andrew Muir?—He is a clerk to one of the tobacco importers in Glasgow.

How did this debt arise?—I received a loan from him.

Take the case of Mrs. or Miss Frame, payment of £400. Have you any explanation to give of that?—The same explanation.

In answer to further questions, Mr. Bell said the books contained reference to these sums. Mr. M'Clure thereupon asked him to produce the books, as the trustee could not find them, and he was told his own accountant could not find them. Mr. Bell said that if necessary he would produce the books.

### JOHN ROSS & Co.'s ADVANCES.

Look at the statement of John Ross & Co., Liverpool, dated October 20th, 1903. This shows that on 11th August, 1902, J. & F. Bell (Limited) were indebted to them to the extent of £8,153, and there is interest at £36, the total being £8,189. Was that a prior debt?—Yes.

Did you receive a personal advance for the exact amount there shown?—Yes, I did.

And was the company debt discharged at that time?—I think it was. I have not the papers.

Who has the papers?—I handed them over to Mr. Mitchell. I fancy they were supplied to Mr. Mitchell or Mr. Galbraith.

At or about August 12th the company's indebtedness was wiped out to that extent and your personal obligation substituted?—Yes.

How did you receive the money from Ross & Co.?—Simply a case of transfer by receipt.

Did no money pass?—No money passed.

I see the sum of £8,189 4s. 11d. was again constituted a debt against the company by balance between October 12th, 1902, and February 9th, 1903. Why were the acceptances to the company granted anew for the same debt?—On account of Ross being repaid by me.

Was it the case that the balance of the company's books was being made on the 14th of August for the purpose of the tobacco amalgamation on the instructions of Messrs. Turpin, Young & Co.?—Yes.

And the effect of the transference from the company to you personally would be to show that the company was to the good to that extent?—Not at all.

In so far as the books were submitted to Messrs. Turpin, Young & Co., is it not the case that the company was £8,190 better than it was two or three days before?—No, sir.

Was your private account to be submitted to the accountants?—My private account was clear.

If your account was clear and you had taken over these large liabilities, how do you say that that does not show the company to be that sum to the good?—I cannot follow that reasoning.

You had other transactions of the same kind. In November 24th, 1902, there was a sum of £4,337 in the same way removed from the debit of the company and taken over as a personal obligation by you?—That is so.

That was just before the November balance of the company. Would not that show the balance of the company £4,337 to the good?—No; because I was in debt to the company to that extent.

Was not that done for the purposes of the balance?—No; it was done because I needed money for general requirements.

You observe the sum transferred in this way just before Turpin, Young & Co.'s investigation and by the accountant. Was it not done to show the company in a better position than it was?—No.

THE CIGARETTE WORLD AND TOBACCO NEWS, DECEMBER, 1904.

You see that the £4,337 was put again as a debt to the company by acceptances on April 8th, 1903?—That was six months before the loan from Ross.

Did you consider yourselves free to manipulate your private account to Ross against the company's account to Ross?—I considered I was entitled to borrow from the company so long as I was able to pay.

When did you cease to be able to pay?—I cannot tell you.

When do you consider you became unable to pay?—I cannot say; it never occurred to me till November, 1903, that I was unable to pay.

What funds had you, either present or in prospect, by which to pay the company for the money you took from it?—I had my shares in the company, a library of books, and my house, and it was quite conceivable that I would have further advances from friends.

What is the amount of your assets?—I have lost £30,000 in the last two years in business.

You refer to shares. I am told your shares in J. & F. Bell (Limited) were at this time hypothecated for other debts. Were the whole of your shares hypothecated?—I don't think all of them.

Was the hypothecation of these shares for business debts?—I don't quite follow you.

Mr. Bell further admitted that his house was bonded to the extent of £3,500, but stated he was not aware that it had been exposed for sale at the upset price of £4,200, and did not bring an offer.

Come down to October 17th, 1903. There is a sum there stated as debt to Ross by J. & F. Bell (Limited), amounting to £6,332 os. 9d. At what date was that debt incurred, because I see the statement which shows it is dated 17th October, 1903?—Prior to that date.

I show you a receipt for £6,332. Does that not show that the whole of the amount was incurred prior to July, 1902?—Yes, that is so.

Now, on the 14th of July, 1902, did you in the same way as in previous cases have that debt transferred to you as a personal obligation, and was a discharge obtained to the company from Ross?—Yes.

From that time the company was free from that debt?—Yes.

At 16th July, 1903, were the banks making an investigation into your affairs?—Yes.

And the affairs of the company?—Yes.

Was that with a view of getting fresh credit?—Yes.

Three days before the balance was made to be submitted to the bank for this purpose you took over from the company as a personal debt £6,332. How did that happen to be just two or three days before the balance was brought out?—The balance was not completed for months after that.

Does it not come to this, that the sums £8,190, £4,337, and £6,332, by this method of manipulation, would show the company's debts the less by these amounts?—It did not make any difference, so far as I can explain.

Would it not show that the debts to outside creditors were less by the three sums I have named?—No, sir.

If the company were discharged of these debts, how do you explain recharging the company with them by granting their acceptances for the sums named? Did you consult any member of the company?—I don't know; possibly I did.

Name any person you consulted?—I don't remember all the incidents that took place.

Did you consult them about the £8,000?—I don't remember.

What about the £6,332?—I can't remember in regard to any particular amount.

Your answer is really negative; you cannot say you did consult any member of the company?—I cannot say that I did.

A large number of payments were made to Messrs. Ross in the last few months; did you recognise at that time that you ever consulted?—No.

Were you insolvent in December, 1903?—It never occurred to me.

Were you ever pressed for money?—As a company, not as an individual.

What assets had you to meet current expenditure?—I can't tell you.

Your house and shares were locked up, and your library was sold; how did you get money to meet your current expenditure?—I got advances.

If that was so, how can you justify saddling the company with fresh debt?—I had reasonable prospects of having them paid.

Having no funds except what you mention?—I expected to get sufficient money from my library, which was valued for £8,000, and I expected an advance of £5,000 from friends.

Your library was valued at £7,000?—That was in bulk.

If you had only that to depend on, did you consider yourself insolvent?—I don't think so. I was only made insolvent through losing my shares.

The prospects of the company had fallen extremely?—They might have been resuscitated in a couple of days.

What funds had you in March, 1904?—Attempts were being made at amalgamation.

Whom did you approach?—I don't know it is fair of the other party to mention the name.

You must in a bankruptcy examination?—It was the Imperial Tobacco Company.

Can you point to any correspondence in regard to the matter?—I have correspondence, but I can't point to letters.

How can you justify saddling the company with £6,700 of debt in the course of three weeks?—Because I had prospects of getting a good price for my works; also an advance of £5,000 from some friends.

What security were you going to give for that sum?—I hadn't any.

On the 28th March a resolution was come to that the company should go into liquidation?—Possibly there was.

Why, after such a resolution, did you debit the company with £1,400?—I can't explain that. I can't give the reason why.

Do you think that was an entirely proper action?—If you say it was not, I accept it.

I would rather you would say it?—I can't explain it. I am not versed in company law.

Do you say that you paid that £1,400 to Ross?—No; it was transferred to Ross's account.

Practically tramping about led to a private debt by you and Ross to the company?—In that case, yes.

Bankrupt was then examined by Mr. Salvesen, K.C., for John Ross & Company.

His company had done a large business with John Ross and Company, who were tobacco importers and merchants. Their accounts to the company were entirely for goods supplied.

In 1902 they granted a receipt to you for a sum of £8,000 due by the company to them?—Yes.

Did you repay that sum from time to time in instalments?—Yes.

In October, 1902, did you repay £1,400 of the £8,000?—That is so.

Having repaid it, did you request Ross & Company to accommodate the company to that extent?—Yes.

And did you give them the acceptance of the company?—Yes.

In that way you got extended credit from Ross and Company for payment of goods?—Yes.

Did you repay a sum of £2,000 by Messrs. Ross in the same way which Messrs. Ross loaned to the company against their acceptance?—Yes.

Counsel read over an agreement to the effect that the company guaranteed the repayment of all sums granted by Messrs. Ross & Co.—Bankrupt acknowledged that such guarantee was given.

The sums were gradually liquidated, and the company paying the acceptances as they fell due. His firm had given trade marks to Messrs. Ross in part security for the money.

# THE NEW ALLIANCE --- BRANDS

ARE STEADILY MAKING THEIR WAY IN PUBLIC FAVOUR.

Wherever shown they command a ready sale and make new customers. Tobacconists making a prominent display of Alliance Brands immediately increase their turnover.

**ORDER IMMEDIATELY,**

and reap the advantage of being early in the field.

**CATLOW & ALLEN,**  
*Cigar Manufacturers,*  
LOWER HILL ST., LEICESTER.

**COMMITTEE,** 9s. 9d. per 100 net.  
2d. Cigar in 50's, Banded.  
*Wonderful Value to the public, yet showing a Legitimate Profit to the Retailer.*  
**EL SOLYOZA,** 13s. per 100 net.  
3d. Cigar in 50's, Banded.  
*Manufactured from a blending of finest Havana and Vorstenlanden Tobaccos.*

**S. CAVANDER & CO.,**  
65 to 67, Great Eastern St., LONDON, E.C.  
*Tobacco Manufacturers.*  
Telegraphic Address— "CAVANDER, LONDON." Telephone— No. 13378 Central.

**CAMPSTOOL MIXTURE,**  
MANUFACTURED FROM THE FINEST VIRGINIA LEAF.  
*Medium and Full. This Mixture is the Essence of Perfection.*  
Retail Price, 4d. per oz. Wholesale Price, 4s. 8d. per lb. (*less trade discounts*).  
In 1oz. and 2oz. Packets, and  $\frac{1}{4}$  lb. tins.

**W. J. HARRIS & SON,**  
84 & 86, Commercial Road,  
LONDON, E. Established 1849.

**"BLACK AND WHITE."**  
*The Popular Mixture. An Exquisite Blending of the Rarest Tobaccos.*  
In 1oz. Packets, 5d., 2 oz. Tins, 10d. Price 5s. 6d. per lb.  
*Usual Trade Discounts.*

**MAJOR DRAPKIN & CO.,**  
CIGARETTE  
MANUFACTURERS,  
12 & 13, ALDGATE, LONDON, E.C.

**"FEDERAL"** 3d. per Packet of 10.  
VIRGINIA CIGARETTES. Shows Retailer over 25 per cent., usual trade discounts.  
**"NIRVANA"** 3d. per Packet of 10.  
EGYPTIAN BLEND CIGARETTES. Shows Retailer over 25 per cent., usual trade discounts.

**L. DACHOT,** (Established 1835.)  
Telephone— 3795 Gerrard. ALGIERS.  
London Office: 7, SOHO SQ., W.

**ALGERIAN CIGARETTES.**  
"SOLEIL."  
These Cigarettes are sold in their well-known BLUE PACKETS of 10 and 20.  
TRADE PRICE per 1,000. SELLING PRICE per Packet.  
10's } 18s. 9d. 10's 3d. } Retailer's  
20's } 20's 6d. } Profit, 25 per cent.  
*Usual Trade Discounts.*

Further particulars to be had of the SECRETARY, UNITED KINGDOM TOBACCO DEALERS'  
ALLIANCE, 74, YORK ROAD, LONDON, S.E.

The result being that in consequence of that assignment Messrs. Ross were able to obtain payments of £2,500 for the firm, also acquiring the trade marks.

Ross has been paid most of the claims against the company, with the exception of a sum of £1,600; and against that Ross held tobacco to the value of £900.

All the transactions of Ross were with the company?—

Yes.

Examined by his agent, Mr. Mitchell, bankrupt stated that he had personally guaranteed payment of certain sums on behalf of the company, and in consequence he considered that he was entitled to overdraw his account with the company. His shares were held in security, and that being so he was precluded from availing himself of those shares for the purpose of getting an advance, and had therefore to appeal to others. He found from the first that the capital of the company was too little. If there had been enough capital he believed it would have been a successful company. A valuation of the company was made in connection with the proposals for amalgamation, and it showed that the value of it was considerably more than the book value. He was prepared to give the trustees all the information in his power.

The examination was adjourned till Monday, 12th December.

## A NOTABLE PIPE COLLECTION.

The collection of pipes and smoking articles in the Museum of Natural History, New York, is something that a lover of the weed should not fail to see. It is situated on the second floor of the building, in the Ethnology Department, and takes up three large show cases. The *Tobacco Leaf's* representative obtained a private view of two other cases in the laboratory, and they will also be added to the rest of the exhibit when everything is mounted and ready for public inspection.

The museum is about to make a collection of smoking and chewing tobaccos, and other herbs used for that purpose from all parts of the world. It is intended to be a very large and comprehensive display of the different kinds of tobaccos used by every nation and tribe in the Old and New Worlds. When ready it will be a double attraction for the smoker who visits the museum.

The pipe collection comprises a very large number of rare, odd-looking and costly pipes, pipe heads, tobacco pouches and smokers' articles of various kinds, and is probably unequalled by any display in that line, either public or private.

We are all familiar with the smoking apparatus of the noble red man, but there are some queer specimens here that are new to us. The museum is going to add to the Indian part of the collection a complete set of the famous Pawnee peace pipes. It is about the very last set in existence, and therefore considered rare. It is now in process of being mounted. Various Indian tribes are represented in the collection, but the Sioux pipes takes first place. They vary in length from four inches to over four feet, and some are elaborately carved with figures of animals, birds, insects, and hunting scenes. There are many pipe heads, minus the shank, and some of them are probably very artistic from an Indian point of view. One pipe head is in the form of a bird, and another represents a frog about six inches long. An old buckhorn handle of a cane or an umbrella serves as a bowl for another pipe.

The Eskimo can boast of a collection of pipes that is rather interesting as far as novelty goes. They are particularly remarkable for their fine etchings on ivory, showing views of their daily life, hunting the walrus and seal. One pipe especially is a fine example of hand carving in ivory, showing figures of bears, natives in canoes, &c., and might very well be classed as a work of art.

There are also specimens from north-eastern and eastern Siberia, and they have a character distinctly their

own. They seem like a cross between the Indian and the Chinese type. They are of varied shapes and designs, and are made of ivory, brass, copper, and stone. This collection shows a number of fancy tobacco pouches of coloured beadwork.

In the African part of the exhibit are pipes used by the Zulu, Kaffir, Ashantee, and other tribes. While not remarkable for their artistic worth, there are a few good specimens of workmanship among them, the principal one being a large pipe head—from the Makalolo tribe—about fifteen inches high, which resembles a vase more than a smoking apparatus. It is of dark coloured wood, and is richly carved with figures of alligators, rhinoceroses, &c. In the Zulu section is a cow's horn about two feet long, with an old leg of a chair stuck in it half way, whether as a rest for it or as a mouthpiece it is hard to say. A queer-looking Kaffir pipe is supplied with two heads, one of the bowls being midway down the shank, and it is notable as the only double-headed affair in the whole collection. It is rather the worse for wear, and the mouthpiece is gone. Some of these African pipes have bowls as large as a teacup, enough to hold a pound or so of tobacco. There are three massive affairs from the Maiva tribe shown here. They are trunks of small bamboo trees over four feet long and about nine inches around, with ornamental markings burned into the wood.

But the Chinese part of the collection easily takes the first place, by virtue of the unique shapes and workmanship of many of the so-called water pipes. Some very artistic work is shown here in silver, brass, and other metals, and no doubt many of the pipes would bring a goodly sum even in the Orient. The Chinese water pipe is somewhat of a mystery to the uninitiated, being composed of numerous appliances that all fit into different sections of a square metal box. The ornamental work is mainly on the box, the stem generally being of plain, smooth wood, with a jade mouthpiece and a few silk tassels. There are other kinds of Chinese pipes here; some that only hold a pinch of tobacco, enough for a few whiffs. A number of these are of a black wood, with finely carved stems, having figures of birds, plum blossoms, &c., and with silver bowls and mouthpieces of jade. Some of them are almost three feet long. But the richest Chinese display is contained in the two cases that are being got ready in the laboratory of the museum. They are mostly water pipes, finely inlaid and chased in gold and silver. There is also a very fine opium set in one of these cases. They will soon be put on view along with the rest of the collection.

It need hardly be said that the above is merely a cursory glance at only some parts of this magnificent collection; and the descriptions might be added to indefinitely, should time and space permit. Suffice it to say that, when the uncompleted section has been mounted and added to the rest of the exhibit, the whole will prove an attraction of no mean order to those who worship at the shrine of My Lady Nicotine.—*Tobacco Leaf.*

### MY LITTLE OLD DUDEEN.

Oh, one may love his briar root,  
 Another his cigar;  
 A third may think his meerschaum bowl  
 The swellest thing by far;  
 But give to me my old clay pipe,  
 Deep-dyed in nicotine—  
 It's cracked and cleft, but I love what's left  
 Of my little old dudeen.  
 It's sweeter to me than any smoke  
 From cigar or fancy briar,  
 And I love to watch its curling rings  
 As I sit by the evening fire.  
 I don't give a rap for your cigarette,  
 Or the finest meerschaum seen;  
 Though it's black and old, as good as gold  
 Is my little old dudeen.

**SMOKE**

**B. D. V.**

**THE KING**

**. OF .**

**TOBACCOES.**

## THE OGDEN BONUS.

### CLAIMANTS' NEW CIRCULAR.

On November 16th the following circular was issued by the Committee of Ogden's Bonus Association, Ltd., to its members, calling special attention to the latest move on the part of the liquidator of the company in order to get the trade to accept his offer of £100,000:—

OGDEN'S BONUS ASSOCIATION, LTD.

" 4, Martin Street, Stratford,

" 16th November, 1904.

" Dear Sir or Madam,

" Re Ogden's Bonus.

" I understand the liquidator is about to address a special appeal to accept his offer to members of the Association. His anxiety that they should do so is sufficient proof of the unwisdom of their doing it; but there is another fact that they should know.

" It appears that it has been discovered that a large number of persons not members of the Association have signed both Ogden's and the Imperial agreements, and are therefore not allowed to participate in the bonus. Their share will belong to the other claimants, and the basis of damages will therefore be very much larger than has hitherto been supposed, because there will be fewer persons amongst whom to divide £100,000 and profits. It has also to be remembered that the number of claimants has also been reduced by those who have accepted the liquidator's offer, and this will operate to the advantage of those who have not done so.

" You will therefore see the necessity of entirely ignoring any circular received from the liquidator or persons posing as friends of the trade, but really acting in the liquidator's interest, and of abiding by the unanimous resolution of the general meeting to accept no settlement without the Committee's advice.

" The Committee are in full possession of all the facts, and they themselves, largely interested, will make the best settlement possible for all members when a proper offer is made. If, however, you have settled your claim with the liquidator, and have not already informed me, please so inform by return of post the Association's solicitors, Messrs. C. J. Smith & Hudson, 6, Mincing Lane, London, E.C., otherwise you must be held responsible for any costs incurred by your failing to do so.

" In any case please inform me of the amount of the offer the liquidator makes you. According to my information very few members have accepted the liquidator's offer, while very many new members have joined the Association since it was made. It is urgent that all those who have not already replied to my circular of the 20th of October, 1904, or who have not returned the list of questions sent them by the Association's solicitors duly answered, should do so at once.—Yours, &c.,

" HENRY JERROLD-NATHAN, *Chairman.*"

### HOW HE GOT IT.

There is a man in Birmingham who has a most uncommon name. This is how he came by it. His mother was on the lookout for something original, and one day before his christening she noticed upon the door of a building the word "Nosmo." This struck her fancy. Now for a middle name. Later, coming past the same building, she saw the name "King." Ah, that was what she was after. "Nosmo King Jones he shall be," she said, and he was christened so. On the way back from church she passed the building again. The doors with the names on which she had selected were shut together, and behold she read, not "Nosmo King," but "No Smoking."

## Ogdens and the Tobacco Trade.

### THE £100,000 OFFER REFUSED.

A GENERAL meeting of the Ogden's Bonus Association, Ltd., to "discuss developments" opened by the liquidator of Ogden's, Ltd., was held on Nov. 16th, at the Great Eastern Hotel, Bishopsgate. Mr. H. Jerrold Nathan, of Stratford, Chairman of the Association, presided, and in his introductory address recapitulated the steps which had led to the formation of the body. The growing numbers and strength of the Association, he said, had aroused the fear of the liquidator of Ogden's, and that functionary had sought to prevent the further enrolment of members. The attempt had failed, and members might congratulate themselves that they belonged to the only limited association that had ever been formed for the purposes of litigation.

The writ which they had issued, continued Mr. Nathan, contained the names of 700 plaintiffs, but that number by no means represented the total of their membership. In response the liquidator had vainly endeavoured to procure the restriction of the names to one alone—his own (the speaker's). Coming to the offer of £100,000 by the liquidator in settlement of all claims under the bonus agreement, Mr. Nathan contended that the sum merely constituted one-fourteenth of the money to which they were entitled. It was one-seventh of the £700,000 they claimed so far as the bonus was concerned, and it was but a seventh of what would be rightly theirs if they took up the question of profits as well. He read telegrams from Leeds, Portsmouth, Warrington, Aberystwith, Bristol, Worcester, Sheffield, Bradford, Dewsbury, and other towns to show that the trade throughout the country wanted advice, looked to the Association for it, but were disinclined to entertain the offer. Bristol advocated "going for the whale rather than accept the sprat." Amid applause, he added that there was money enough in the Association already to fight their case in the High Court, the Court of Appeal, and the House of Lords, even if they lost.

Mr. Frederick Hudson, of Messrs. C. J. Smith & Hudson, solicitors to the Association, observed that they had of course nothing to say about those members of the trade who had closed with the liquidator's offer, but that they had every reason to expect—basing their view upon the opinion of the most eminent counsel at the Bar—that they would ultimately get very much more than the offer.

Mr. George Higgs, Mayor of Stamford, and a member of the Committee of the Association, remarked that they were simply fighting for their rights, and that they were entitled, as the Chairman had commented, to something for loss of profit, over and above the £700,000 in respect of bonus.

Mr. Parry, President of the Retail Tobacco Alliance of the United Kingdom, said that the personage they were fighting was Mr. Duke. They were not fighting the Imperial Company, but Mr. Duke, and that gentleman, the great master of trusts, "on the other side," had failed to "bluff" either the British public or the Committee of the Bonus Association.

As a list of the persons desiring to join in the suit, as plaintiffs, was to be placed before Mr. Justice Chitty, Mr. F. Hudson invited all who had not yet sent in their names to do so at once. On the motion of Mr. Southee, seconded by Mr. Styles, the following resolution was adopted unanimously:—"That this meeting heartily endorses the advice of the Committee of the Association not to accept the offer of £100,000 made by the liquidator of Ogden's, Ltd., to its customers in settlement of their claims, and declares the intention of all present to abide by such advice, and to accept no settlement without the Committee's advice."

Votes of thanks terminated the proceedings.

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## CIGARETTE WRAPPERS.

THE average smoker of cigarettes would be surprised to learn of the various wrappers that have been and are in use in making cigarettes—tobacco leaf, corn husks, and many different kinds of paper being employed.

The original wrappers many many years ago were corn husks. The Spaniards learned the use of corn husk wrappers from the Caribs, and have never given it up altogether. The husk is still employed in many districts in Cuba, and also in Mexico, Central America, Colombia, and Brazil.

They have been repeatedly tried in the United States, but have never made a permanent hit. In some cases the entire wrapper was made of husk, in others only the tip, while in a third venture, the cigarette was fastened to a mouthpiece made by rolling a strip of husk into a loose cylinder an inch long.

For those who like the aroma of burning husk, or its feel between the lips, there are corn husk cigarette books, in which the leaves are from the inside tender husk and cut to the standard size of cigarette papers. These are not common nowadays, but are kept by a few old-fashioned dealers for the benefit of such customers as may like the goods.

The first cigarette paper was the thick, soft, cotton-paper, which the Cubans called *papel de algodon*. It was folded around the filler and not gummed. A cigarette of this sort had to be rolled before it could be used, and it required considerable skill to do this quickly and neatly. Epicures or cranks in the old days used to scent or flavour their papers, as did many of the Cuban ladies. The favourite

scents and flavours were liquorice, musk, rose, cinnamon, clove, lemon, tonka, deerstongue, sandalwood, saffron, mint, bay, and violet.

About forty years ago there came a big change. The French introduced a cigarette paper called J. O. B., followed by the La Croix and other brands of what is now called rice paper. The Cubans got up a lot of new styles of wrappers. One was the Pectoral, which was steeped in liquorice extract; another Brea, was a medium thick paper flavoured with tar; a third was a tobacco paper made from tobacco stems; a fourth was a yellow paper made from cotton and straw. The Brazilians invented the corn husk paper, which is made of husk and retains a trifle of the husk flavour. Another change occurred thirty years ago, when Hall made his wrapper of tobacco leaf and started the all-tobacco cigarette.

Since then there have been no changes of importance. Rice papers have been reduced in thickness, until in some brands it is a mere film. Many new materials have been tried to make wrappers, among them oat straw, hemp, sisal, ramie, bamboo, flax, wood pulp, wood flour, wood fibre, corn husk, corn stalk, and tobacco scraps.

The vulnerable part of a cigarette is the tip, which is apt to soften from the saliva and to break. To remedy this many devices have been tried, including wax paper tips, cork tips, straw tips, husk tips, and pasteboard tips. Of these the cork tip is most successful.

The manufacture of cigar-paper has grown into a big industry, in which France leads, followed by the United States, Austria, Germany, Spain, Great Britain, Italy, Russia.

The paper produced in these lands is so good and so cheap that it is superseding the native paper in Japan, China, and India.

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"NEB-KA," No. 2	- - -	100's, 50's, 20's and 10's
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<b>BANDMASTER</b> <i>Special id. Packet Line.</i> Cohen, Weenen & Co. 52, Commercial Rd., London, E.	<b>GENERAL SUPPLIES</b> Singleton & Cole, Ltd., Birmingham.	<b>MYRTLE GROVE</b> <i>Tobacco and Cigarettes.</i> Taddy & Co., 45, Minories, London, E.	<b>ZEMINDAR</b> <i>Mild Indian Cigars.</i> Jarrett Bros., 70 & 71, Bishopsgate St. Within, London.

## OF WHOM AND WHAT TO ORDER.

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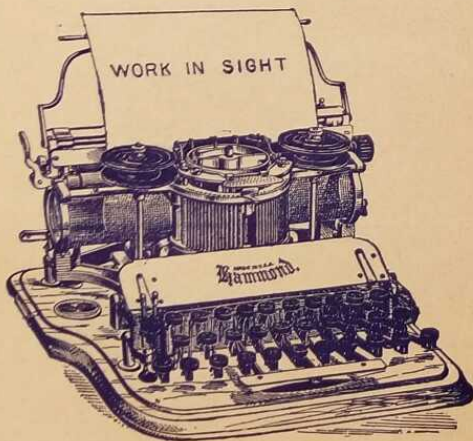
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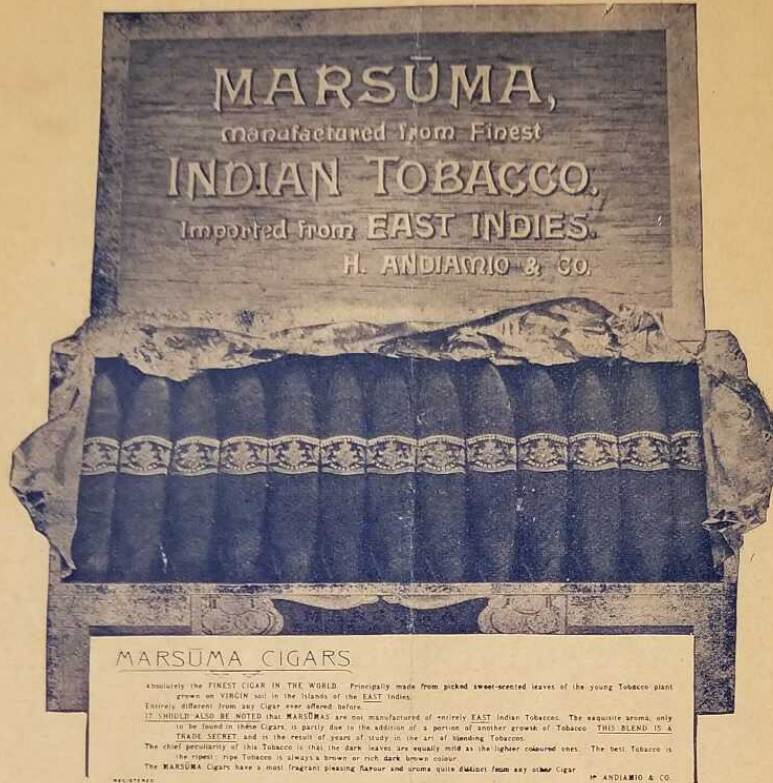
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**MARSUMA** :—

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I have only now discovered  
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**HAVANNA CIGAR MANUFACTURING CO.,**

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