

"THREE NUNS" TOBACCO.

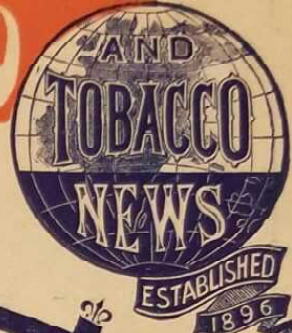
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Published
on the
15th of every
Month.



The Cigarette World

Published
on the
15th of every
Month.



The Retailer's Journal:

ONE PENNY MONTHLY; ONE SHILLING PER ANN.
POST FREE.

"CAPSTAN"

NAVY CUT.

Tobacco
AND
Cigarettes

IN THREE DEGREES OF STRENGTH.

MILD—Yellow and Red Label.

MEDIUM—Blue Label.

FULL—Chocolate Label.

Tobacco in 1-oz., 2-oz., 4-oz., and 8-oz. Tins, and
Cigarettes in 10's, Cartons, and 50's, Patent Air-tight Tins.

W. D. & H. O. WILLS, Branch of the IMPERIAL TOBACCO CO.
(of Great Britain and Ireland), Limited, Bristol & London.

The
finest
3d. Cigar
in the
Market.



Has
over
30 Years'
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ISHERWOOD'S
CHOICEST CAIRO
CIGARETTES.

BARTLETT & BICKLEY,
17, BROOK ST., BOND ST., LONDON, W.

THE FAVOURITE TOBACCO.

Extra
Quality
in
Foil
Packets.



Specially
Suited
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Apply to J. H. CUSTANCE, PUTNEY, S.W., Sole Agent for the United Kingdom.

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THE NEW BRAND OF

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"ZEMINDAR"

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See footnote on pages 67 and 69 of the Price List issued by the

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IT MAY BE

JUST WHAT YOU ARE LOOKING FOR.

List sent Post Free on receipt of Post Card.

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CIGARETTES.**

Cohen, Weenen & Co.,

LONDON.



To Retail at **4^{D.}** 26/-
Per 1,000.



To Retail at **3^{D.}** 19/-
Per 1,000.
WRITE FOR PRICE LIST.

**SWEET CHERRY TIPPED
CIGARETTES.**

JACOBI BROTHERS & CO. LTD.,
Patentees & Manufacturers of
THE FAMOUS
Sweet Cherry Tipped . . .
. . . Cigarettes.

SMOKE COOL AND WITH A NATURAL SWEET SCENT.

COCK HILL, MIDDLESEX ST., LONDON, E.C.

Price List on application.

The Cigarette World AND TOBACCO NEWS.

DECEMBER 15th, 1903.

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.

THE TOBACCO WAR IN IRELAND.



WE have frequently pointed out the gravity of the situation in Ireland, and we have been surprised to find that very few journals, either belonging to the trade or otherwise, have thought the subject worth even a few lines of comment. We do not believe for a moment that this silence is caused by any unfriendly feelings towards our Irish neighbours; it is, we fear, generally due to ignorance, and to a failure to fully appreciate the point of view of Irish traders. Ireland has few industries, a fact which is by no means due to a lack of energy and enterprise among her people, and the destruction of any one of them is, therefore, not only ruinous to those concerned, but is nothing short of a national calamity. Recently a much better feeling has sprung up between this country and Ireland, and many earnest and devoted men and women have laboured successfully to develop industries, and so

ESTABLISHED 150 YEARS.

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

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

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

WRITE FOR PRICE LISTS AND TERMS:

45, MINORIES, LONDON, E.

help to stem the tide of emigration which is steadily draining the best blood of the country. These efforts have been cordially supported and everywhere received with gratitude, and there can be no doubt that they will in time be productive of the happiest results. Meanwhile, unfortunately, a crisis has arisen in the Irish tobacco trade, and there is great danger that the 26 manufacturers of twist will soon be found to discontinue the unequal struggle, and thus throw many hands out of employment. We would ask our readers to read the admirable article we reprint elsewhere on the history of the Irish tobacco trade, and also the interview with a leading Dublin retailer on the coming closing down of the factory of Messrs. Kennedy & Co. They will then be able to fully understand the question for themselves, and we doubt not will approve of the efforts we have made towards bringing about a settlement. The interview is useful, because it shows the attitude of the retailer, who is forced by stress of circumstances to be a business man first and a patriot afterwards, and though he is bound to stock the product of the home manufacturers, nevertheless pushes the articles on which he makes the most profit, though he does not dispute its inferiority to that made at home. This is quite natural, for patriotism, alas, does not pay rates and taxes, but it also serves to show the hold which the Imperial have got upon the retail trade, and proves beyond doubt that if their policy of underselling is persisted in the end is a mere question of time. Faults on both sides, no doubt, exist, but we have reason to think that the whole matter could be readily settled, and we sincerely trust that those who are trying to bring about a conference between the parties will not relax their efforts; should they succeed, they will have the consciousness of having saved an important Irish industry from practical extinction. There is, however, no time to waste, as the shutting down of Messrs. Kennedy's factory will soon be followed by other equally serious calamities, and unless the question be speedily settled, the New Year will see a large number of workers thrown out of employment to face the rigours of what is pretty certain to be a most severe winter. This is the season of peace, and we venture to hope that its benign influence will be felt, and that when we greet our readers in 1904 we may be able to announce that the long-talked-of conference has been at last arranged.

The minimum schedule recently issued by the Imperial Tobacco Co., though it has undoubtedly removed some grievances, has apparently still left the vexed question of profits very much where it was. The trade still complain that the profits are not enough to secure them a decent living, and they have sought to get the company in some instances to make the price marked on certain of their packet cigarettes the minimum price to be charged. The big "combine" retort that they have no objection to retailers charging more than the minimum price, provided they do not charge less, and *prima facie* this seems a good reply. A little consideration, however, will show that the retailer, faced as he is by competition, must sell at the minimum prices in order to get business, and it is the fact

that in all the shops now controlled by the Imperial the articles in question are always sold at the minimum, never at the marked prices. There is, however, one point which the retailer forgets, and that is that the public dearly love a bargain, and therefore the astute manufacturer likes to see that they get one. He can do this without any cost to himself. All he has to do is to mark on his proprietary articles a price substantially higher than is necessary to secure him the rate of profit he requires, and then allow the trade to sell that article at a substantially lower rate. Thus the consumer is pleased, thinking he is buying an exceptionally cheap article, and the manufacturer is pleased too because he sells more. This is one of the weaknesses of human nature, and as we have to live on other people's weaknesses, naturally advantage is taken of it. We think the retailers' efforts should be in the direction of getting an increased scale of profits, leaving the manufacturers to regulate their prices as they think best.

Before we have another opportunity of addressing our readers Xmas will have come and gone, and we shall have said farewell without a pang to 1903 and welcomed 1904 with bright hopes of what it may bring us. It is hardly possible that we can have worse weather, and as better weather brings better business we may not unreasonably look to increased prosperity during the coming year. Moreover, there seems a chance that the trade will benefit both generally by the reduction of taxation, which may fairly be expected, and particularly by a proper settlement of the drawback question, while the practically universal adoption of the minimum schedule will mitigate to a great extent the evil of "cutting," though it is of course impossible to imagine that it will ever be completely removed. We have only then, in conclusion, to thank our readers and supporters for their favour during 1903, and more particularly to express our gratitude for the encouragement we have received in the letters of many who have shown their approval of our policy during the year. The proprietors of a trade journal have a difficult task in trying to impartially hold the scales between rival interests, and they can never expect to please everybody unless they are content with vapid platitudes when vitally important matters have to be dealt with. We have never hesitated to express our views independently and strongly when it was necessary to do so, and we shall continue to do so in the future, believing that our readers will appreciate plain speaking, even when they don't agree with us. To one and all we heartily wish a very happy Xmas and many prosperous New Years.

A BRITISH BELGIAN MATCH TRUST.—All the match factories in Belgium, Laffan says, have been formed into "a British trust," under the name of the Continental Match Company, Limited, the object being to save the Belgian match-making industry from threatened ruin. The sale of the matches is to be confined exclusively to Great Britain. One clause in the convention between the amalgamated firms provides for the immediate dissolution of the trust on the appearance of any competing match factory in Belgium.

'IMPERIAL' PIPES

The Imperial Tobacco Company (of Great Britain and Ireland,) Limited, beg to inform the Trade that they have opened at 58, Holborn Viaduct a Branch for the wholesale supply of Tobacconists' Sundries and Fancy Goods. One of their leading lines is

THE "IMPERIAL" PIPE.

This is a briar root pipe with hall marked silver mount, and hand-finished vulcanite mouthpiece; it is **GUARANTEED**, and will prove to the public an absolute revelation of value for money, for its retail price is only **ONE SHILLING**. The wholesale terms leave an excellent profit to the retailer, for whom a rapid turnover should be secured (1) by the surprisingly good value of the article, and (2) by the extensive advertising which will bring it before the notice of the public.

NO CUTTING.

Steps have been taken, and will be continued, to ensure that there shall be no cutting in the price of this article. Showboards, Showcards and Showcases will be supplied to retailers free for exhibiting the **VARIOUS SHAPES** of the "Imperial" Pipe.

All orders and enquiries should be directed to

THE IMPERIAL TOBACCO COMPANY

(of Great Britain and Ireland), Ltd.,

FANCY GOODS DEPARTMENT

58, Holborn Viaduct,
London, E.C.

Our Smoking Mixture.

SMOKER'S BEQUEST TO A SMOKER.—An interesting provision is made in the will of the late Rev. John Cotton Browne, of Walkern Hall, Herts., who died worth £100,000. After making a number of bequests, the testator on the back of the will expressed the wish that his friend Major Scott, then in South Africa, should have a thousand cigars; and any pipe or cigar-holder he might select from Mr. Browne's collection.

AMERICAN TOBACCO STATISTICS.—Americans consume 7,000,000,000 cigars annually, and the yearly increase in the consumption is nearly 600,000,000. Smokers use 3,000,000,000 cigarettes annually, and consume in other forms, as in snuff, plug and smoking tobacco, 315,000,000 pounds, exclusive of the tobacco exported and that used in the manufacture of cigars and cigarettes. The federal treasury receives \$65,000,000 annual revenue from the tobacco tax; the manufacturers alone pay in dividends \$10,000,000, and in wages \$50,000,000 a year, and the annual value of the manufactured product in this country is upward of \$200,000,000.

FOR LADY SMOKERS. SILK JACKETS WITH GOLD AND JEWELLED BUTTONS.—The smoking jacket may now be added to the already long list of articles of male attire which women have adapted to their own requirements. It is likely to become very popular in the ladies' clubs in London. Although cut very much on the long straight lines of a man's coat, it is being made in a variety of materials, and much ornamented with gold and jewelled buttons. Some of the coats are made of quilted silk, in any colour that suits the wearer; others of flowered silk; while some of the smartest are in white corduroy velvet with revers of pale colours.—*Daily Express*.

OWED HIS WEALTH TO TOBACCO.—The death has occurred at Amsterdam of Mr. P. W. Janssen, the wealthiest Dutch millionaire, at the age of 82. Mr. Janssen made his money in the Dutch East Indies, and was very popular among his countrymen owing to his great charity. Many years ago he, in conjunction with another Dutchman, obtained a valuable concession of land suitable for tobacco cultivation from the Sultan of Medan, the payment for which was a commonplace mirror, presented to the Sultana. From a small beginning Mr. Janssen progressed until at the present time the area under tobacco in Sumatra owned by his company exceeds 100,000 acres. He also expended vast sums in providing educational facilities for the poor and in assisting the people of Friesland in improving their land.

SMOKING AND LONGEVITY.—Anti-tobaccoists may tremble and gnash their teeth unavailingly before the case of Mary M'Donald. She is at present causing a furore in the United States by reason of the fact that she has just celebrated her one hundred and thirty-third birthday, and thus may reasonably claim to be the oldest inhabitant and thus may reasonably claim to be the oldest inhabitant of the world. All her family and descendants are dead, and she is left alone in the world. Not quite alone, that is, for she still has pipe, punch, and tobacco. On her recent birthday she received enough presents of such a nature to have provided her for life if they had been given on her first instead of her one hundred and thirty-third birthday. She declares that she has smoked since she was seven, and attributes her longevity and the marvellous preservation of her faculties entirely to this. From morning until dewy eve she is never to be seen without her short black pipe, at which she puffs vigorously without ceasing. It is, as it were, a perpetual defiance to all contemners of the fragrant goddess.

THE WESTMINSTER TOBACCO BOX.—The historic Westminster tobacco box, which with other civic relics, was handed over on December 2nd to the re-elected trustees at the dinner of the Past Overseers' Society, had a very humble origin. When presented to the Society—in 1713—it consisted of an ordinary horn tobacco box, capable of holding about 3 oz.; but in the course of nearly two centuries so many silver plates have been affixed to it that its weight has risen to more than 100 lbs. The box, in its original form, is said to have been purchased at Horn Fair, Plumstead, for the modest sum of 4d. The parish of Rotherhithe also has its own tobacco box, which was discovered a few years ago in an iron safe. This was presented to the Amicable Overseers' Club, which was instituted in 1800, and on its panels are designs commemorative of Trafalgar, Waterloo, and the jubilee of George III. There is a good deal of ceremony attendant upon the transfer of the Westminster box, among the conditions governing its existence being one to the effect that, under a penalty of half-a-dozen bottles of port, it shall contain at least three pipes of tobacco.

ALL SORTS AND CONDITIONS OF PIPES.—That little article, the tobacco pipe, consisting of a bowl to hold the tobacco and a flue to draw the fumes of the burning weed through, has lent itself to the most infinite variety of form. Every conceivable material has been used in its construction. Even Old Mother Earth has been pressed into service. In countries as widely separated as China, South Africa, and the prairies of the United States, travellers have observed natives, who, having temporarily lost their pipes, bored a small hole in the ground and filled it with tobacco. Another hole is made in a slanting direction to meet the first one. Then they would insert a hollow reed in the latter, light the tobacco, squat down and enjoy a smoke from the largest pipe under the sun. The Hottentot, after gorging himself with stolen mutton, will suck the marrow from a bone, fill it with tobacco, and puff away at peace with all the world. The Japanese huckster will sit all day in the broiling sun, smoking his diminutive pipe. His sole ambition seems to be to keep a spark alive to relight his pipe, which he is constantly refilling. The Eskimo in the frozen north has his elaborately carved walrus tusk pipe. The bowl of this pipe is small, with a spreading flat rim, necessitating the economical use of his tobacco, which with the Eskimo is indeed a luxury. It seems he has always been able to obtain it by barter from his Indian neighbours south of him. Speaking of barter among the American tribes, it is a fact that tobacco pipes and other objects from the north-west coast of America have been found in old Indian graves in New Hampshire. Red stone pipes from the famous pipe stone quarries of Minnesota have been found in Indian graves in Georgia. Objects of ancient Mexican origin have been unearthed far north in the Mississippi Valley. The nations of Eastern Europe, Asia, and North Africa have very elaborate pipes. They are so constructed that the smoke passes through water. As in other parts of the world, the animal, vegetable, and mineral kingdoms are drawn upon for materials to make their pipes. The hookah smoked by the late Shah of Persia on state occasions is set with diamonds, emeralds, and rubies to the value of several thousand pounds. The nations of Western Europe also have their typical pipes—the English churchwarden, the Irish dhudeen, the Scotch cutty, the German porcelain, &c., and the French pipe makers have succeeded in transforming the homely clay into a work of art. America has evolved a national pipe from its great staple, the corn-cob.

"LA CINGARA," finest imported Mexicans.

Sole Importers:

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

New Line.



LLOYDS'

'Golden Melon' Mixture

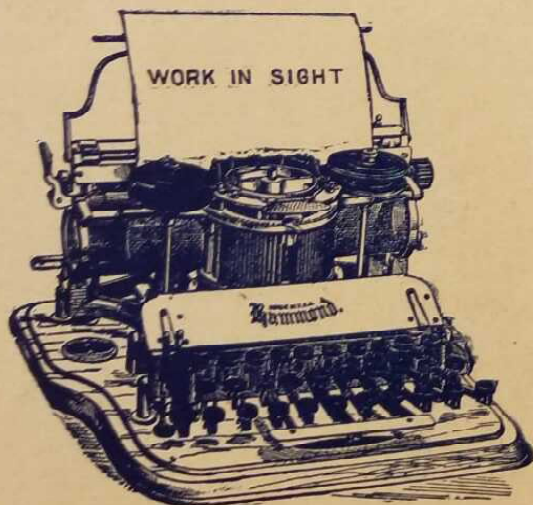
An entirely new blend of **rich** full-flavoured tobaccos, highly concentrated, and of delightful aroma.

Packed in 2 oz. foils and 4 oz. tins, and showing a profit of 33% to Retailer.

SOLE MANUFACTURERS:

RICHARD LLOYD & SONS, LONDON.

THE NEW MANIFOLDING



The Leading Typewriter of the World.

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| PERFECT ALIGNMENT. | WORK IN SIGHT. |
| SPEED. | DURABILITY. |
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100 Type Shuttles. 26 Languages.

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THE NEW TO
The contract for
Cumberland Basin
Bristol.

Mr. OSCAR E
Oscar Edwin Mas
manufacturer, wh
appointed as exec
Mason, tobacco
Macdonald and
his estate at £1,28

Foreign

DENMARK-F
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January, 1904,
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Trade News and Notes.

THE NEW TOBACCO WAREHOUSE AT BRISTOL.—The contract for building the tobacco warehouse at the Cumberland Basin has been let to Messrs. Cowlin & Son, Bristol.

MR. OSCAR E. MASON OF DUNSTAN HALL.—Mr. Oscar Edwin Mason, of Dunstan Hall, Chesterfield, tobacco manufacturer who died on the 25th September last, appointed as executors his brother, Mr. Charles Leonard Mason, tobacco manufacturer, and Mr. Jas. Alexander Macdonald and Mr. Wm. Thos. Jones, who have valued his estate at £1,282 10s. 6d.

Foreign.

DENMARK-FARÖE ISLANDS.—The Board of Trade are in receipt, through the Foreign Office, of a translation of a notice recently published in the official Gazette of the Faröe Islands, prohibiting the manufacture in, and the importation into, the Faröe Islands, of matches containing white phosphorous, or of any matches other than those which strike only on a specially prepared friction surface provided for that purpose. From the 1st January, 1904, this prohibition will be extended to the sale of such matches in the Faröe Islands.

DEARER TURKISH TOBACCO.—Thanks to the ramifications of the American Tobacco Trust, smokers of the Turkish-grown weed will, it is not improbable, have to pay more for their favourite cigarettes and tobaccos. At all events, this is the only conclusion to be drawn from the remarks by Mr. Consul Heard, the British Representative at Salonica,

in his latest report. The American Trust have, he says, established an agency at Cavalla, and, by their large purchases of tobaccos of late, have greatly stimulated competition amongst dealers, and as a result have been the means of raising the price of the commodity. The position is also aggravated by reason of the fact that the 1902 crop fell short of expectations. Owing, however, to the more profitable prices to be obtained, tobacco cultivators in the Sultan's dominions are greatly extending their operations, so that higher prices, when they come, will probably only be of a temporary character.

MALTA.—The Board of Trade have received from the Lieutenant-Governor and Chief Secretary to the Government of Malta, a copy of a Proclamation (No. 7 of 1903) which was issued on the 5th May last for granting a refund of duty on tobacco which may be re-exported after having been manufactured, under certain conditions, in the Island of Malta and its dependencies. The present Proclamation states, *inter alia*, that when any tobacco which has been removed to bonded stores under permit has been converted into cigars or cigarettes, and it is proved to the satisfaction of the Collector of Customs that they have been exported from the Maltese Islands, the amount deposited

in respect of such tobacco shall, in accordance with the provisions of the Proclamation, be refunded to the importer, who will be allowed to remove from the bonded stores any remnants of tobacco which may have been left after the manufacture of the cigars and cigarettes, on payment of the corresponding duty. No person will be allowed to carry out of a bonded store any cigars, cigarettes, or unmanufactured tobacco, without permission in writing from the Collector of Customs.

JAPANESE TOBACCO MONOPOLY, THE GOVERNMENT PREPARING TO STRIKE AN UNFAIR BLOW AT ENGLISH TRADERS.—It seems clear that the proposed nationalisation of the tobacco manufacture, besides the leaf tobacco, monopoly in Japan will be a vital question in the next session of the Tokio Diet. Strong protests are, however, to be made on behalf of both British and American tobacco traders in Japan. The question is one which is of greater importance than at first sight appears, and it affects many trades besides that of tobacco. Japan has in recent years made great strides in civilisation. In most things Japan has imitated British methods. In this latest move she proposes to adopt a course which is far from a British method. In no country are persons who are compelled to give up their property or rights to the Government so liberally treated as here. Japan, on the other hand, appears to propose to purchase the undertakings of tobacco manufacturers on a system which must inevitably result in serious loss to the individuals concerned. The general principle adopted here is that if the Government requires to purchase a private undertaking, or the premises in which that undertaking is being carried on, for the benefit of the

TEOFANI'S

HIGH-CLASS

CIGARETTES

AWARDED THE

GOLD MEDAL

AT

PARIS EXHIBITION, 1900

(HIGHEST AWARD).

TEOFANI & CO., 18, Bury Street, St. Mary Axe, E.C.

Telegraphic Address: "TEOFANI, LONDON." Telephone No. 2783 Avenue.

public, the owners shall lose nothing by the Government's action. What is likely to be the case in Japan? Well-wishers of Japan who are looking into the future, fondly imagining that Japan will occupy in the East the position that Great Britain holds in the West, can hardly fail to be disappointed if the policy to which reference has been made expresses the serious intention of the Japanese Government. No one will, perhaps, go so far as to express an opinion against the Japanese Government becoming tobacconists; but friends of Japan will most assuredly, in their own minds at least, protest against the method which the Japanese Government is apparently adopting to bring about that end. It is fair to assume that Japan, like many other nations, will at times require to float loans outside her own bounds to meet her national requirements. Again, Japanese, whether they be manufacturers or traders, require at the present time, and will, no doubt, continue to require, capital from foreigners. As a matter of fact, at the present time English money is invested in many Japanese concerns. The railways, the tramways, mines, and other similar enterprises, are now, to a great extent, being run with English and other foreign money. With the progress of an energetic nation like the Japanese, more money will be required for carrying out their undertakings,

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.)

ST. ELMO. THE . . . GRAND VALUE THREEPENNY.

Mr. CHAMBERLAIN

SAYS

In his Famous Speech at Birmingham,
November 4th, 1903.

*"Grapple them to you with
hooks of steel. They
are your friends."*

ST. ELMO Threepenny (the Finest
ever offered) would prove
your friend in business. See that you
test it at once.

READ WHAT ACTUAL PURCHASING TOBACCONISTS SAY—

HALIFAX, October 5th, 1903.

I have much pleasure in writing to tell you I received the ST. ELMO Cigars and Shield quite safely. I am quite delighted with the Shield. I think it is one of the neatest and best advertisements I ever had. I might also add my customers are greatly pleased with it. Wishing you every success, I remain.

CIRENCESTER, October 4th, 1903.

In reply to your favour of the 3rd, the ST. ELMO Shield came to hand

quite safely. It is a very smart piece of work, and will certainly attract the attention of the public to the cigar it advertises.

BATH, September 25th, 1903.

The ST. ELMO Shield was delivered quite safely and I put it in the window at once, where it is a big attraction and grand advertisement, as it is so unique. I am very pleased with it. Thanking you for same, I remain.

SHEFFIELD,

September 26th, 1903.

Thanks very much for the ST. ELMO Shield. I think it is one of the best advertisements I have seen, and I have at once put it to the front.

October 1st, 1903.

COLE & Co., GLOUCESTER, beg to acknowledge receipt of ST. ELMO Shield in good condition, and also to say they are very pleased with the novelty and attractiveness of same.

THE ST. ELMO SHIELD

IS THE SMARTEST AND MOST
ATTRACTIVE WINDOW SHOW
THAT HAS BEEN PRODUCED.

**GIVEN AWAY FREE
TO HIGH-CLASS SHOPKEEPERS.**

It is a great attraction, setting off a window to advantage. The actual cigar is shown, and practically sells itself, new customers being made and kept. We could not otherwise afford to give such an expensive article away, except that we are assured of your repeat orders. Is not that sufficient proof that we are certain we shall please you?

ST. ELMO IS KNOWN BY ITS QUALITY.

**SHOWS A GOOD PROFIT AND INCREASES TRADE.
YOU CAN TRY A SAMPLE 100 FOR 15s.**

Sidney Pullinger Ltd., Birmingham.

TRADE NEWS AND NOTES—continued.

whether public or private, than they can find amongst themselves. If, however, the Japanese Government is serious in its new ideas, and no sufficient majority in the Diet exists to upset the proposals forthcoming, the Japanese Government and the Japanese trader may in future come to look in vain for capital outside the limits of the Empire. No sane man will invest money in a commercial enterprise in Japan with the possibility staring him in the face of losing it by a decision of the Japanese Government—and this although he must be, and is, prepared to take trade risks to any extent. No one with any business knowledge can suppose that the goodwill of any good going concern can be purchased, even under ordinary circumstances, by payment of a sum equal to one or even two years' profits; and it is on the former basis, apparently, that the Japanese Government proposes to purchase the tobacco business of Japan. This argument, good in any case, is no doubt stronger in the case of business in Japan at the present time. A commercial firm entering into business in Japan just now does so because it believes that the benefits will be reaped in the future, as the nation advances in size and wealth. The loss, or the undue risk, on current returns, which the manufacturer or investor is knowingly sustaining at the present time, will be the least risk or loss if this new plan is adopted. People will not feel happy in the knowledge that when the seven lean years have passed, the Japanese Government will be on the spot to purchase their businesses, on the basis of one year's profits, before the fat years arrive. The loss on the sale of goodwill, moreover, does not appear to be the only loss possible. The Japanese Government will, if the proposed course be adopted, reserve to itself the right to take such machinery and assets as it may require, and that at its own valuation. Machinery of any factory cannot, without great expense, be adapted for another. No manufacturer in other departments of trade would be prepared to spend much money in machinery, knowing that his turn may be next. The greater question of the advantage or disadvantage to a country which might arise from the Government becoming traders is open to considerable discussion; but on that aspect of the matter no more need at present be said. The main point for the Japanese Government is that, having decided to become a trader, it must at least see that the methods adopted in carrying out its intentions are not those which will effectually prevent foreigners from continuing to look to Japan as a place for the investment of their capital.—*Financial Times*.

New Companies.

WOOD BROTHERS' TOBACCO CO. LTD.—This company has just been registered with a capital of £10,000, in £1 shares, to take over the business of importers of and dealers in tobacco and cigars, manufacturers of and dealers in tobacco, cigars, cigarettes, and snuffs, &c., heretofore carried on by T. P. Wood and B. R. Wood, at Water Lane, Leeds, as "Wood Brothers." No initial public issue. The number of directors is not to be less than two, nor more than five; the first are P. T. Wood (chairman),

B. R. Wood, and J. Lumb. Qualification, £250; remuneration, £200 per annum, divisible. Registered office, 89, Water Lane, Leeds.

Police.

SOUTHAMPTON TOBACCONIST'S SHOP RAN-SACKED.—At the Southampton Borough Police Court, on Monday, November 25th, before Mr. G. P. Perkins (chairman) and a full bench of magistrates, Charles McIntosh, labourer, of no fixed abode, was charged with breaking and entering the shop of Alfred Henry Hawkins, tobacconist, East Street, on the 17th November, and stealing a quantity of cigars and tobacco. Prisoner was committed for trial at the next Quarter Sessions.

PENAL SERVITUDE FOR A YOUTH.—At the Hampshire Assizes last month, Harry Reeves (17), labourer, was indicted for feloniously breaking and entering a shop and stealing therein one box of cigarettes, two bowls containing tobacco, two packets of cocoa, 61 cigars, and other articles, together of the value of £1, the property of William May, at Portsmouth, on the 7th November, and also on the same occasion to stealing an overcoat, value 4s. 6d. the property of Alfred Albert Martin.—Prisoner pleaded guilty, and also to a previous conviction at the Portsmouth Quarter Sessions this year.—Mr. Bovill Smith prosecuted, and prisoner was sentenced to three years' penal servitude, which his lordship said would not be carried out to the full if he showed signs of reformation.

A WISH GRATIFIED.—Charles Russell (19) described as a carman, was charged at the Lambeth Police Court, last month, before Mr. Hopkins, with wilfully breaking a pane of glass, value £2, in the door of the shop, No. 7, Camberwell Road. The premises in question are one of Messrs. Salmon & Gluckstein's branch establishments. About midnight

Police-constable Wood, 252 L, was standing in Camberwell Road when he heard a crash of glass, and upon turning round found a window in the prosecutors' premises broken. The prisoner was standing close by, and, addressing the officer, he exclaimed, "I have just broken that window to get locked up. I am very hungry, and have had nothing to eat all day." He was then taken into custody.—The Prisoner (to the magistrate): That's all I done it for. I've got no home, sir.—Mr. Hopkins: You must have your wish then, Russell. It's two months' hard labour.

CIGAR ACCOUNT CAUSES TROUBLE.—Henry Eagles, Arthur Road, Hay Mills, appeared before the magistrates at Birmingham Police Court, on November 25th, on a summons charging him with having obtained £3 13s. 3d. by false pretences, and the prosecution was conducted by Mr. Milward, on behalf of Mr. G. H. Dale, cigar merchant, Corporation Street. It was stated for the prosecution that on September 21st the defendant entered upon a business connection with a gentleman named Howard, who carried on business with Mr. Dale. The arrangement was that there should be no weekly wages, but that the defendant should

ISHERWOOD'S Choicest Cairo Cigarettes.

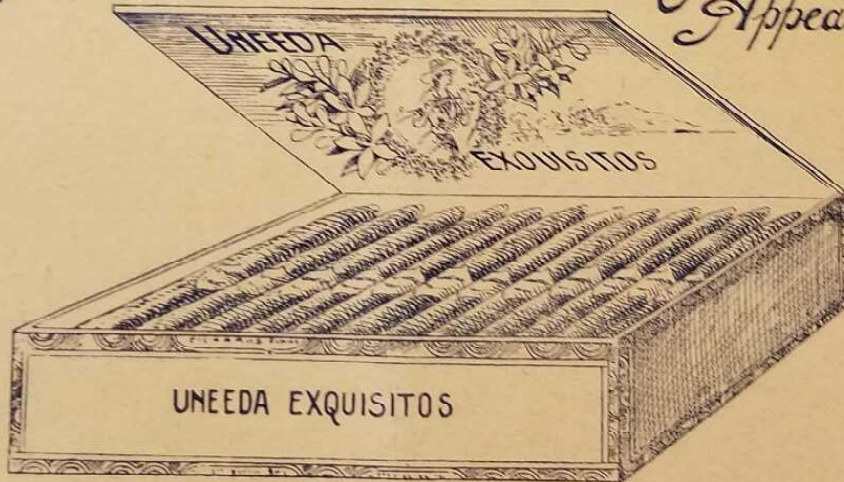
As supplied by Royal Appointment to
H.I.M. THE CZAR.

Price List from the Sole Importers—
BARTLETT & BICKLEY,
17, BROOK STREET,
BOND STREET, LONDON, W.

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(Exquisitos).

Recomend Themselves
by reason of their Superior Quality and
Appearance



50% Profit to Retailers

Samples & Particulars of the Manufacturers
CLARENCE WORKS CITY ROAD LONDON, E.C.

TRADE NEWS AND NOTES—continued.

he paid commission upon the sales he made. Not at any time was he authorised to collect accounts, and it was alleged against him that he collected an account for £3 13s. 3d., upon which he was paid commission, and did not hand over the money.—The defendant pleaded not guilty, and admitted that he received the money, but did not pay it over; he owed it now. He was authorised to receive money, and had paid in money without objection being made. The defendant was committed for trial at the Sessions, and bail was allowed, himself in £20 and one surety in £10.

HE WANTED TOBACCO.—Charles Watson, well dressed, and described as a painter, living in Lillington Street, Pimlico, was charged on remand, on November 24th, with burglariously breaking and entering the Audley Hotel, South Audley Street, W., and stealing therein cigars, cigarettes, tobacco, and some money, together valued at £1 4s. 4d., the property of Mr. Walter Charles Brownfield, the landlord. At three o'clock on the morning of 17th November Constable Free, C Division, heard a noise as he was passing the hotel. The officer stopped, and saw prisoner put his head out of the building and look round. Stepping back to avoid being seen the constable signalled to Sergeant Brett, 21 C, who got assistance and surrounded the premises. A fire escape was requisitioned, and the police entered the building through the first-floor window. They found the prisoner sitting on a settee in the saloon-bar with the stolen tobacco and money in his pockets. When questioned he said he did not know why he was in the place, and that he must have fallen asleep. There was no indication of how the man entered the premises.—Mr. Denman passed sentence of three months' imprisonment with hard labour, remarking that the charge of breaking and entering could not be sustained.

THE LIVERPOOL CIGAR FRAUDS.—At the Liverpool Assizes, on November 30th, Arthur Russell (50), steward, pleaded guilty to obtaining 29,500 cigars from Howard Peet by false pretences, and also to a charge of committing forgery. Arthur James Russell (21), clerk, the son, put in a plea of guilty in respect of obtaining goods by false pretences, but not guilty to the forgery. Mr. Tobin, K.C., and Mr. Rigby Swift were for the prosecution, and Mr. Greaves Lord defended.—Mr. Tobin explained that as the younger prisoner denied the forgery he would not proceed with that charge. The prisoners, he said, were father and son. The case was one of long firm frauds. In March last the elder prisoner took an office in the Goree Piazzas, giving his name as Arthur Hill, and for reference the name of Arthur J. Russell, who was represented as being the managing inspector of a firm of grocers in the city. The name, however, was that of his son, who was only employed as a clerk by the firm, and not as managing inspector. The son gave notice to his employers, and joined his father, and they traded as A. Hill & Sons, commission agents. They carried on their operations from this place, and left without paying rent. They obtained from Messrs. Howard Peet & Co., cigar merchants, Grimsby, 29,500 cigars on the pretence that they were carrying on a bona fide business, and also made other statements which were untrue. They stated that A. J. Russell was still employed by the firm of provision merchants, and they produced what purported to be an order from the manager. They also sent what purported to be an order from the shore superintendent of the Cunard Steamship Company for a quantity of cigars. These, said counsel, were forgeries. Upon receiving the cigars the senior prisoner went about pawning them in Liverpool, Manchester, and Dublin, at a figure 50 per cent. lower than the wholesale price on the invoice. Some 23,000 of the cigars had been traced as having been pawned, and 500 had been found, which left 6,000 still to be accounted for.—Mr. Greaves Lord, on behalf of the prisoners, said the case was sad from every point of

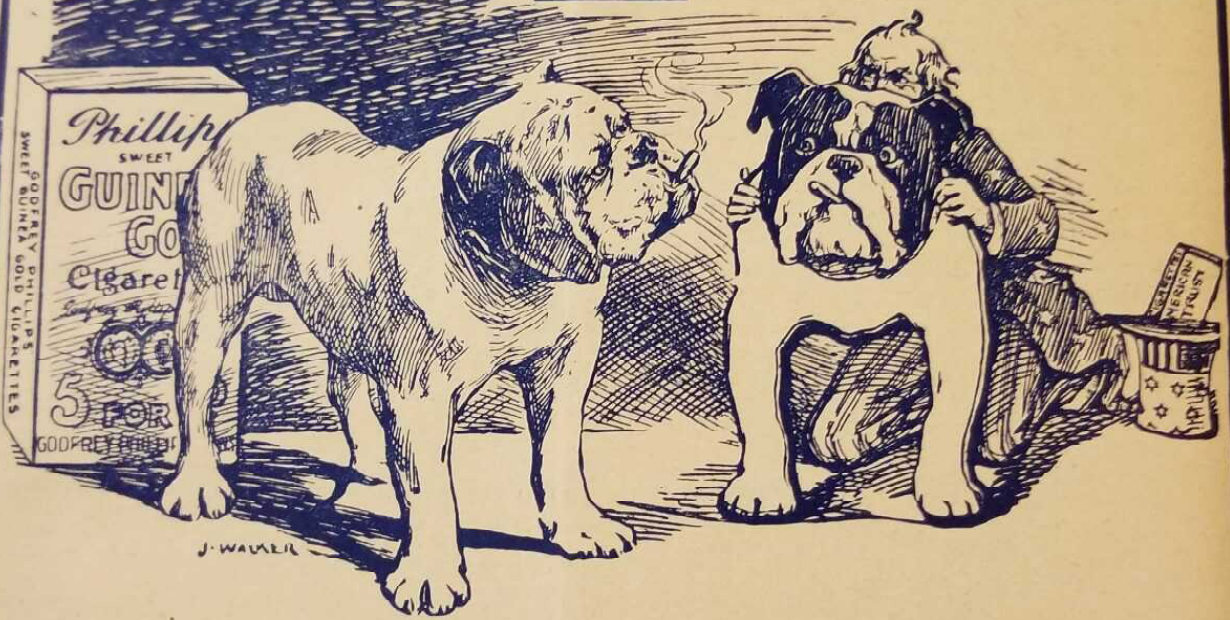
view. As regards the elder prisoner, he had been respectably brought up, and up to 1895 he had not a stain upon his character. In 1898 he was sentenced to 18 months' imprisonment with hard labour for a crime, and when he came out of prison he was very ill, and he and his son were in very straitened circumstances. The father desired it to be known that these offences were in no way initiated by the son, who only acted under his influence. The father really accepted full responsibility for the crimes. The son was only 21 years of age, and he had once before been convicted for obtaining a coat by false pretences, and was bound over. Mr. Lord asked his lordship to treat the case on the basis that it was solely one of false pretences, and that the prisoners might be dealt with leniently.—His lordship said he did not doubt that the prisoners had been in distress, and he thought the case was one which ought to be treated as one of false pretences. The case was a very bad one, and the frauds had been carried out with a great deal of method, and without the slightest scruple as to the obstacles that stood in their way. As regards Arthur Russell, he was convicted at the North London Sessions in 1898 for stealing £900 worth of jewellery, and was sent to prison for a term. The son was convicted with him, but was treated as a first offender. The case was one, however, in which he (the judge) could distinguish between the two prisoners. The sentence on Arthur Russell would be five years' penal servitude, and on Arthur James Russell 18 months' with hard labour.

THE BETTING EVIL. A DUBLIN TOBACCONIST SENT TO PRISON.—On November 13th, in the Southern Divisional Police Court, before Mr. Swift, Laurence Byrne, 8, Christchurch Place, was prosecuted by Inspector John Ennis with having, on the 31st of October and the 3rd November, being the occupier of a shop or room at 8, Christchurch Place, did on the dates mentioned use the same for the purpose of receiving money as consideration for an implied agreement to pay thereafter certain money on a contingency to a horse race. Mr. Tobias, solicitor, prosecuted on behalf of the police. Mr. John O'Mahony (instructed by Mr. James Brady, solicitor) appeared for the defendant.—Wm. Franklin, who stated that he was a commercial traveller, said that on the 31st of October he went to Byrne's shop and handed him a slip of paper on which was written: "2s. 6d. on Cerita, 2s. 6d. on Pitched Battle, and if to credit, 2s. 6d. on Turveydrop." He won the bet; when he came back to receive payment the defendant denied that he made any bet with him. The defendant told him if he had known him on Saturday he would not have allowed him into the place. The defendant then assaulted him by giving him a blow on the mouth. To Mr. O'Mahony: I had a misunderstanding with Byrne last May and threatened to fetch the police.—Mrs. Brady, 5, Lower Bridge Street, said that she was in the shop of the defendant on the 31st of October and received 2s. 6d., which she had won. She said Franklin handed the defendant a scrap of paper, but saw no money pass.—Inspector Ennis said that in consequence of a statement made to him by Franklin he went to Byrne's shop on the 4th November. Franklin came in a little later, and said to Byrne that when he asked for payment of his winnings he assaulted him. Byrne then asked Franklin if he had given a docket, and the latter replied that he had not. "No," said Byrne, "because you made no bet with me." Byrne said, "This fellow came into my shop for the purpose of kicking up a row." Byrne showed his trousers, which appeared to have been burst as if in a struggle with the prosecutor.—Mr. O'Mahony submitted that there was not sufficient legal evidence to justify a conviction. Franklin stood in the position of an approver, and the magistrate could not act on his evidence unless it was corroborated, and he asked for a dismissal.—Mr. Swift said he had no legal doubt that the defendant had been carrying on a business. Franklin did not stand in the position of an

"WAKE UP, ENGLAND!"
The Prince of Wales
at the Guildhall.

The Real English Bulldog,

NOT THE SHAM



5 a 1d.

The Real Godfrey Phillips'
GUINEA GOLDS,

Not the Foreign Imitations.

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**SMITH OF LONDON'S
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**SELLS 10,000 IN TWO
SHOPS IN SIX DAYS.**

Messrs. G. SMITH & SONS, 74, Charing Cross Road, and Little St. Andrew Street, London, W.C., wrote us, September 8th, 1903:—

“The 10,000 Marsūma cigars I had from you September 1st are all sold; please send me 10,000 more. Considering the slackness of trade this time of the year it is wonderful the sale of this cigar.”

**SMITH OF LEICESTER
KNOCKS IT OUT:**

**30,000 IN THREE DAYS
FOR ONE SHOP.**

Mr. JAMES SMITH, 2, Cheapside, Leicester, writes, November 11th, 1903:—

“I hope the three cases on order will be in to-morrow as every box of them is sold. This will establish a new record for you. 30,000 in three days for ONE shop will knock my London namesake out.”

And on November 13th, 1903:—

“Kindly send me 40,000 Marsūma's as follows . . . at once.”

**HAVANNA CIGAR MANUFACTURING CO.,
HAVANNA, NEAR CONGLETON, ENGLAND.**

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SPECIALITIES. . .

- "La Nikle," 1d. Rothschild Cigar.
 "Zealandia," 2d. " " "
 "British Pluck," Dark Flaked Virginia.
 "Sportsman," " " "
 "Glossy," Gold Flake Honey Dew.
 "My Sweet," Mixture.

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22 Carat Guaranteed Gold Tipped Papers,
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A VAST AND NOVEL ASSORTMENT OF CHRISTMAS LINES.

Apply for Samples and Prices to

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From the "London Gazette."

Receiving Orders.

BEAUFORT, JAMES (trading as J. Beaufort & Co.), tobacconist, 67, Queen Square, 3, Lewins Mead, and Nicholas Street, Bristol. Date of order, November 25th, 1903.

CAINE, SAMUEL (trading as Edward Caine), tobacconist, &c., 184, North Street, and 1, Sheepscar Avenue, Leeds. Date of order, November 9th, 1903.

COOPER, DAVID, tobacconist, &c., 76, Teddesley Street, Walsall, Staffs, and the Walsall Market. Date of order, October 26th, 1903.

WEBSTER, JOHN GEORGE, tobacconist, &c., 2, High Street, Sutton-in-Ashfield, Nottinghamshire. Date of order, November 11th, 1903.

LITTLE, JOHN HARGRAVES, tobacconist, 144, Victoria Road, Seacombe, Cheshire. Date of order, November 27th, 1903.

JOHNS, HEDLEY, tobacconist, 95A, West Derby Road, Liverpool. Date of order, November 26th, 1903.

GRAVES, EDWIN, tobacconist, &c., 60, Raglan Street, Newport, Mon. Date of order, December 1st, 1903.

SHUTTLEWORTH, MARGARET, tobacconist, Bakers Yard, Kirkgate. Date of order, December 1st, 1903.

MANN, EDWARD, Bond Street, Cromer, tobacconist, &c. Date of Order, December 5th, 1903.

HALSON, HENRY ALEXANDER, tobacconist, 2, Dr. Lunn Buildings, Winchester. Date of order, December 4th, 1903.

First Meetings and Public Examinations.

CAINE, SAMUEL (trading as Edward Caine), tobacconist, &c., 184, North Street, and 1, Sheepscar Avenue, Leeds. First meeting, November 23rd, 1903. Public examination, County Court-house, Leeds, December 8th, 1903, at 11.

THOMAS, JACOB HENRY, cigar dealer, the Old Shop, Maesywmmmer, Mon. First meeting, November 11th, 1903. Public examination, Town Hall, Newport, December 10th, 1903, at 11.

WEBSTER, JOHN GEORGE, tobacconist, &c., 36, Short Street, and 2, High Street, Sutton-in-Ashfield, Nottingham. First meeting, November 30th, 1903. Public examination, County Court-house, Nottingham, December 4th, 1903, at 10.30.

BEAUFORT, JAMES (trading as Beaufort & Co.), tobacconist, 67, Queen Square, Bristol. First meeting, December 9th, 1903, at 11.30 a.m. at office of Official Receiver, 26, Baldwin Street, Bristol. Public examination, same day and place at 12 noon.

LITTLE, JOHN HARGRAVES, tobacconist, 144, Victoria Road, Seacombe, Cheshire. First meeting, December 16th, 1903, at 2.30 p.m., Official Receiver's office, 35, Victoria Street, Liverpool. Public examination, January 7th, 1904, at 11 a.m., at Court-house, Birkenhead.

GRAVES, EDWIN, tobacconist, &c., 60, Raglan Street, Newport, Mon. First meeting, December 18th, 1903, at 11 a.m., at Official Receiver's office, Newport, Mon. Public examination, January 4th, 1904, at 11 a.m., at Town Hall, Newport, Mon.

Adjudications.

CAINE, SAMUEL (trading as Edward Caine), tobacconist, &c., 184, North Street, and 1, Sheepscar Avenue, Leeds. Date of order, November 9th, 1903.

COOPER, DAVID, tobacconist, &c., 76, Teddesley Street, Walsall, and the Walsall Market. Date of order, October 26th, 1903.

HOCHFELD, DAVID, cigar dealer, 74, Blenheim Crescent, Notting Hill, W., and 91, Leadenhall Street, E.C. Date of order, November 2nd, 1903.

WEBSTER, JOHN GEORGE, tobacconist, &c., 2, High Street, Sutton-in-Ashfield, Nottinghamshire. Date of order, November 11th, 1903.

WILKINSON, BENJAMIN, tobacconist, &c., 30, Burns Street, late 26, Leonard Street, and 140, Scotland Road, Nelson, Lancashire. Date of order, November 19th, 1903.

BEAUFORT, JAMES (trading as Beaufort & Co.), tobacconist, 67, Queen Square, Bristol. Date of order, November 27th, 1903.

JOHNS, HEDLEY, tobacconist, 95A, West Derby Road, Liverpool. Date of order, November 26th, 1903.

LITTLE, JOHN HARGRAVES, tobacconist, 144, Victoria Road, Seacombe, Cheshire. Date of order, November 27th, 1903.

GRAVES, EDWIN, tobacconist, &c., 60, Raglan Street, Newport, Mon. Date of order, December 1st, 1903.

SHUTTLEWORTH, MARGARET, tobacconist, Bakers Yard, Kirkgate. Date of order, December 1st, 1903.

HALSON, HENRY ALEXANDER, tobacconist, 2, Dr. Lunn Buildings, Winchester. Date of order, December 4th, 1903.

Notices of Intended Dividends.

ASHFORD, ERNEST JOSEPH, wholesale and retail tobacconist, &c., 317 and 319, Gooch Street, Birmingham. Trustee, J. W. B. Brown, Prudential Buildings, Corporation Street, Birmingham.

DAVIES, JULIUS LIONEL, cigar merchant, Wensley Bank, Thornbury, Bradford. Last day for proofs, December 14th, 1903. Trustee, G. B. Ingham, 15, Kirkgate, Bradford.

HEALEY, JAMES, tobacconist, &c., 74, Bolton Road, and 34, Manchester Road, Walkden, Lancashire. Last day for proofs, December 9th, 1903. Trustee, C. J. Dibb, Byrom Street, Manchester.

HORTON, JOHN, tobacco merchant, &c., 71, Mortimer Street, and 15, Clifton Villas, Herne Bay, Kent. Trustee, W. Mowll, Official Receiver, 68, Castle Street, Canterbury.

MILTON, CHRISTOPHER JOSEPH, tobacconist, High Street and Rock Hill, Bromsgrove, Worcester. Last day for proofs, December 2nd, 1903. Trustee, L. J. Sharp, 45, Copenhagen Street, Worcester.

Notice of Dividend.

LACEY, ALFRED, and HENRY THOMAS DUNN (trading as Lacey & Dunn), tobacconists, 25, High Street, Loughborough, Leicester. First and final of 11 $\frac{3}{4}$ d., at the Official Receiver's, 1, Berridge Street, Leicester.

Notices of Release of Trustees.

ANDERSON, JOHN, tobacconist, &c., 19, Skinner Street, Whitby, Yorkshire. Trustee, J. R. Stubbs, Official Receiver, Middlesbrough. October 28th, 1903.

APPLEBY, JAMES, tobacconist, &c., 16, Hope Street, Filey, Yorkshire. Trustee, D. S. Mackay, Official Receiver, 74, Newborough, Scarborough. September 18th, 1903.

ELWELL, JAMES HENRY, tobacconist, &c., 52, High Street, Bilston, Staffs. Trustee, S. W. Page, Official Receiver, 30, Lichfield Street, Wolverhampton. September 18th, 1903.

ESKDALE, ROBERT, tobacconist, &c., 56 and 56 $\frac{1}{2}$, Front Street, Tynemouth, Northumberland. Trustee, J. G. Gibson, Official Receiver, 30, Mosley Street, Newcastle-on-Tyne. October 28th, 1903.



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VIRGINIA GRADE

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Quo Vadis

TURKISH GRADE

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HUNT."**



EDWARDS, RINGER,

and BIGG,

Branch of the Imperial Tobacco Company
(of Great Britain and Ireland), Limited,

BRISTOL.

LACY, FRANCIS DYSON (trading as Beynon & Stocken) cigar and tobacco merchant, 10, Gracechurch Street, E.C. Trustee, E. H. Hawkins, 3, Barbican, E.C. July 20th 1903.

MILES, JOE, tobacconist, &c., 15, Chapel Street, Harrogate, Yorkshire. Trustee, D. S. Mackay, Official Receiver, Red House, Duncombe Place, York. October 12th, 1903.

MORRISON, JOSEPH, tobacconist, &c., 61, Corporation Road, Middlesbrough. Trustee, J. R. Stubbs, Official Receiver, 8, Albert Road, Middlesbrough. October 12th, 1903.

PAULTON, ALBERT HENRY, late tobacconist, &c., Berry Street, Wolverhampton, late 103, Stafford Road, and 7, Princess Street, Wolverhampton. Trustee, S. W. Page, Official Receiver, 30, Lichfield Street, Wolverhampton. September 28th, 1903.

ROGERS, WILLIAM, tobacconist, &c., Frog Street, Tenby, Pembroke. Trustee, T. Thomas, Official Receiver, 4, Queen Street, Carmarthen. August 28th, 1903.

STEVENS, ADA MARY, late tobacconist, Grosvenor House, Church Fields, Salisbury, late Silver Street, Salisbury, Wilts. Trustee, W. J. Randall, accountant, 1, St. James's Square, Manchester. October 20th, 1903.

Appointment of Trustee.

TAYLOR, ERNEST HARRY, tobacconist, &c., 25, Gloucester Street, and Wallbridge, Stroud, Gloucester. Trustee, W. Langley-Smith, solicitor, Gloucester. October 31st, 1903.

Application for Debtor's Discharge.

ROTHMAN, MAX, tobacconist, 140, King Street, Hammersmith, W., late 55, Fleet Street, E.C. At Bankruptcy Buildings, Carey Street, W.C., December 8th, at 11.

Order made on Application for Discharge.

CHAMBERS, FRANK HENRY (trading as Chambers and Co.), tobacco cutter and cigar manufacturer, 85, Derby Road, Nottingham. Discharge suspended for two years.

Adjudication Annulled.

ASHWORTH, THOMAS, tobacconist, William the Fourth Inn, Higginshaw Lane, Oldham, late 20, Henshaw Street, Oldham. The debtor has paid the whole amount of his debts in full, together with the costs of the proceedings. November 12th, 1903.

Dissolution of Partnerships.

LEWEY & MYERS, cigar manufacturers, 27, Brook Street, Ratcliff, London, E.

LITSICA, MARX & CO., tobacco manufacturers, &c., 174, High Holborn, W.C., and elsewhere.

In the Matter of—

DAVID CORRÉ & CO.—Before Mr. Registrar Giffard, on November 18th, there was an application for an order of discharge of David Corré and Jacob Magnus, who had traded as cigar manufacturers under the style of David Corré & Co., at 5, Colonial Avenue, Minories. Mr. W. P. Bowyer attended as Assistant Official Receiver; Mr. F. P. M. Schiller appeared for creditors; and Mr. R. Raphael, solicitor, was for the bankrupts. The joint unsecured liabilities of the bankrupts amounted to £5,485 14s. 4d., and the assets had realised £21 18s. 8d. The Official Receiver reported that the bankrupts' assets were not equal to 10s. in the pound on the amount of their unsecured liabilities; that the bankrupts had omitted to keep proper books of account in their business; that they had continued to trade after knowing themselves to be

insolvent; had contributed to their bankruptcy by unjustifiable extravagance in living; had failed to account satisfactorily for the deficiency of assets to meet their liabilities; and had, within three months preceding the date of the receiving order, when unable to pay their debts as they became due, given an undue preference to two of their creditors—namely, Henry Magnus and Henry Corré.—Mr. Schiller, on behalf of creditors, opposed the application on the grounds set out above.—Mr. Raphael was heard in support of the application.—Mr. Registrar Giffard said he was not satisfied that the bankrupts had failed to account satisfactorily for the deficiency of assets to meet their liabilities, but, with that exception, he upheld the Official Receiver's report. The case was a bad one, and the discharge would be suspended for five years.

Quo Vadis Cohort Pretoria (Life Guard).

THE Ardath Tobacco Company have sent us samples of a new line of cigarettes which they have brought out under the above title. The cigarettes are packed in very handsome, artistically got up white boxes, which are encased in dark cardboard boxes tied with ribbon. They are nearly three times the ordinary size, and have long gold-tipped mouthpieces. The retail price is 10s. 6d. per box of 50, from which it will be seen that they are only for well-to-do smokers, but the price is by no means too high for the quality, as the tobacco is selected from the very finest growths of Turkish, and the company inform us that of 20 lbs. weight of the best tobacco they can get, only one pound is found good enough for use in these magnificent cigarettes. We carefully sampled these cigarettes, and we can truly say that they are as near perfection as can be imagined, and, owing to the long mouthpieces, can be enjoyed to the very end. This is the sort of cigarette to enjoy after you have dined well; it will cause you to feel in charity with all mankind, and give you roseate dreams of a happy future, where Christmas bills and discussions of the fiscal question have no place. Retailers who have customers who will pay well for the best, have in this line an ideal seller, and they should at once write the company for price lists.

THE KING'S MATCHBOX.—The King was not forgotten this year by his many friends. Messengers left Buckingham Palace with hundreds of presents from all parts of the world for Sandringham. There were gifts from the Kaiser and his family, the Tsar and Tsaritsa, the King of Greece, the King and Queen of Italy, and the King of Denmark, among others. Many personal friends at home did not forget the occasion. Lord Dudley sent His Majesty a lovely matchbox, round and flat, like a thin watch in shape, with a lovely design upon it. The body is of white enamel, the Imperial crown being enamelled in colours. On one side is a wreath of roses and thistles, and on the other a wreath of shamrock. Around the edge is a setting of sapphires, and there is a sapphire knob to open it.

JAPANESE TOBACCO MONOPOLY.—Official abstracts of the new Japanese Tobacco Monopoly Bill show that the sum to be devoted to compulsory acquisition of nearly 6,000 manufacturing businesses is not to exceed £2,600,000, instead of the sum of £3,750,000 at first stated. This compensation is regarded as wholly inadequate, and British investors stand to lose considerably. One business alone, in which hundreds of thousands of British capital are invested, would, it is stated, absorb on an equitable appraisal more than the whole sum. From the draft of the Bill it is impossible to tell just what property will be accepted by the Government. Some may be taken and some left, with only one year's income.

HOW WE HELP RETAILERS!

OUR ADVERTISEMENTS in almost all the High-class Papers in England attract to those Retailers who make a show of MARSŪMAS the very best Cigar Customers, and as these Customers cannot buy MARSŪMAS from "Trust" or "Tied" Tobacconists, they are compelled to go to "Free" Retailers for this Cigar.

Advertisers come, and advertisers go, but we hope to go on for ever!

We have had many imitators, but they only have a meteoric existence, as it is sheer waste of money to advertise a Cigar which is nothing out of the ordinary. The wonderful quality of the MARSŪMA is the main reason of its success. Advertising is NOT the main cause; it is only a helping hand.

MARSŪMA advertisements appear at intervals in the following Papers (Papers with the largest Circulations):—

"Daily Express."	"Manchester Umpire."	"Staffordshire Sentinel."
"Daily Mail."	"Liverpool Express."	"North Mail."
"Daily Telegraph."	"Bradford Argus."	"Edinboro' Dispatch."
"Pall Mall Gazette."	"Yorkshire Post."	"Sheffield Telegraph."
"Westminster Gazette."	"Nottingham Post."	"Civil Service Gazette."
"London Evening News."	"Nottingham News."	"Birmingham Sports Argus."
"Standard."	"Nottingham Football News."	"Yorkshire Sports."
"Evening Standard."	"Hull Morning News."	"Field."
"Financial Times."	"Hull Daily News."	"Country Life."
"Manchester Evening News."	"Leicester Evening News."	"Sketch."
"Manchester Chronicle."	"Midland Express."	"County Gentleman."
"Manchester Sunday Chronicle."	"Midland Dispatch."	"Commercial Intelligence."
"Broad Arrow."	"Illustrated Sporting and Dramatic."	

Our 12 page Booklet also inserted in "Strand," "National Review," "Contemporary Review."

Also million and more of our Booklet posted to Investors, Traders, and others all over the United Kingdom.

What must be thought of a Retailer who, after this large help to a business, still only sells in dribblets unknown brands?

The MARSŪMA is not a "Trust" Cigar.

The MARSŪMA shows biggest Profit to Retailer!

The MARSŪMA is not supplied to "Trust" shops!

In selling MARSŪMAS you are not paying dividends to your competitors' shareholders!

The MARSŪMA has 3 times larger sale than any other Cigar.

The MARSŪMA is the Best Cigar in the World!

.....

HAVANNA CIGAR MANUFG. CO., HAVANNA, NEAR CONCLETON, ENGLAND.

THE CHRISTMAS TRADE.

[SPECIALLY CONTRIBUTED TO THE *Cigarette World*.]



At this season of the year a splendid opportunity is afforded the retail tobacconist of increasing his sales over the counter to his regular customers, and of possibly adding to his list of purchasers for the future. These are two of the chief objects which every individual trader has in view. How best to achieve them is another matter. Whether the Christmas trade is successful as far as returns go is a question which rests essentially with the tobacconist himself. This depends largely upon the amount of energy displayed in the transaction of business. There can be no doubt that at the festive season the smoking portion of the public are generally on the look-out for something not in the ordinary run of purchases. With the purse a little more bulky than usual they are willing—at any rate, the majority—to spend a few more shillings on any luxury which they may be inclined to indulge at this time of the year. They have no objection to paying more for their cigars and cigarettes in order to get a better quality, and no doubt many smokers like to indulge in something more than the common or garden shilling briar pipe from which to puff the weed in celebrating the Yuletide. These purchases will have to be made somewhere, and the retail tobacconist should see that through no fault of his own he misses his full share of the Christmas trade. This increase of business will not come without some extra effort being put forth. Smokers need to be attracted, and the retailer will have to put some "bait" before intending purchasers. The difficulty is to get the individual inside the shop door; once there, a capable man behind the counter will be able to do the rest. Some short time ago, a trader on the alert for extra buyers placed the following startling notice outside his shop, on a kind of sandwich board: "CAUTION.—Any person found on these premises for the purpose of obtaining articles of the finest quality will be amply rewarded!" The effect of this "draw" was marvellous. A hint to the wise is sufficient. But further than this, the tobacconist who desires to increase his turnover must not be afraid of a little extra labour. This labour can be nowhere better bestowed with profit than upon the window display. This is an important factor in the tobacconist's business, and is a means of adding considerably to the returns. The retailer should endeavour to make his window as attractive

as possible; no pains should be spared in this direction. This branch is often neglected on account of the trouble involved, but surely no trader will begrudge the time and work if it means in the long run a substantial return. A special feature is made of the window by other traders at Christmas time, and, judging from the opinions expressed by those who lay themselves out specially in this direction, it is found, in the majority of instances, a profitable venture. In these days of competition from company establishments, the window display should appeal very strongly to the retail tobacconist, as it is obvious that every pedestrian who stops to take stock of the display in the window may possibly become a purchaser—perhaps a regular customer. There is no excuse for any tobacconist not having a capital Christmas window. The goods at his disposal all lend themselves, if well displayed in this direction, for this identical purpose. The multi-coloured labels, packets, and showcards, along with the loose goods, if arranged with wisdom, will no doubt have the desired effect. Novelty should not be lost sight of, but put to the front, especially at this season. New brands of cigars should be made a speciality of; whilst cigarettes of various grades, as well as loose tobaccos, should all come within sight of the smoker as he takes a glance at the window. Everything should be marked in plain figures, then there will be no cause for friction as to the price when paying. Another point to be considered is that of quality; this is often overlooked by the retail tobacconist. Smokers will shop where they can depend upon what they purchase being of first-rate quality. Cigarettes that have been in the window for some time, and thus become dry and unsmokable, should not be sold over the counter, especially at this festive season. This applies also to loose tobaccos. Otherwise the retailer will find that this is the surest method of driving purchasers elsewhere. It is a good maxim to sell only those goods which give satisfaction to the consumer. This policy pays well in the end. The tobacconist who satisfies his customers in this direction, and sees that he secures a reasonable profit on all articles disposed of at this season of joviality, can rest assured that he will be able to spend a contented and happy Yuletide, and should have a considerable balance in the bank with which to begin the New Year.

A Defence of the Cigarette.

THE following plain and common-sense statement of the facts about cigarette smoking is from *The Family Doctor*:—

Just why any distinction, especially an invidious one, should be made among the users of tobacco is not clear. It is not easy to understand why the smoking of tobacco in small flakes, or in short matted shreds, contained in the bowl of a pipe, or of the entire leaves rolled into the form of a cigar, should be put in a different ethical category from the smoking of the same flakes, and the same matted shreds or the said leaves cut into fine strips and laid length way within a wrapper of rice paper; still it is a fact that by many the wrapper of rice paper is made a matter of such supreme importance that they, those above-mentioned many, are willing to say very severe things about the users of the tobacco within the covering of rice paper.

Are we then, says *The Medical Examiner*, to suppose that

this use of rice paper is considered by the above-mentioned many a grievous offence against the public morality?

This feeling that the use of rice paper for wrapping tobacco in fine shreds in some way marks a mental aberration or moral obliquity seems widespread. But the expression of this said feeling seems to be confined to a few distinctly marked groups of people. The most numerous, but at the same time the least noisy group are those who, using tobacco in some other form, regard the so-called cigarette—properly, the word means simply the small cigar without any special stress being laid upon the rice paper—as being in some way effeminate.

These persons, usually men, are not blatant, but if the matter comes up for discussion in their presence, generally express themselves forcibly, but on the lines indicated. The cigarette is all right for boys, and it may be for women, outside their own families, but for men—decidedly not so. The most interesting group of these valuable critics is composed of women, usually unmarried and of mature years. These seem to have no objection to the pipe and cigar,

HOW TO SUCCEED IN BUSINESS

STOCK

UNEE DA

(EXQUISITOS.)

THEY YIELD
50% Profit

Samples and Particulars of
the Manufacturers
CLARENCE WORKS, CITY ROAD
LONDON, E.C.

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but are always ready to empty the vials of their wrath upon the user of the cigarette. On investigation one may, will usually, learn that the larger part of the women forming any local group are vastly religious, in their way, metaphorically speaking they wait with bated breath upon the words which fall from the lips of some teacher, of course of truth divine, whose personality, not his clothes alone, but his whole corporeal being reeks with the fumes of tobacco, not from the cursed cigarette, of course not that, but from saintly cigar and godly pipe. Is there not, in this case, something more than a suspicion of a greediness for the unclean?

Another group, also women, younger than this just referred to, commonly married, but oftentimes not, takes the lofty ground of the fitness of things, alleging that the cigarette habit is at once injurious to the young, and *infra dig* to those of mature years, who if they must needs smoke should smoke. But if far from prying eyes, safe amid men who will not see that which should not be seen, or seeing can be trusted to be discreetly silent, many, it may be the greater part of this last group, show an exactness and precision of choice among the better brands of cigarettes, and a daintiness of use, which may be inspiration, but which to the uninspired male mind seems not quite unlike to experience and familiarity.

One other class, these are men, is vociferous in their condemnation of the wrapper made from the soft white paper above referred to. These are men who pose as teachers of pseudoethical morality. It is not the essential, the abuse of tobacco to the point of intoxication, to which these good and wise teachers object, for they, clothes and persons alike, reek with the disgusting odour of vile tobacco, or with the nauseating stench of more villainous substances, but as it was before so now it is again the snow white paper envelope, the carefully cleaned and bleached vegetable fibre, fresh from the water though it be, used as a covering which thus excites their wrath.

Lastly there are the numerous misguided and mistaken men and women, who, self-deceived, confuse the things which they happen to like and dislike with things which judged to some high, but morally impractical, and all cases artificial, standard, are ethically right and wrong. Dreadfully in earnest, self-hypnotised to the point of slaying, or of being slain, ready to make or to be made martyrs at the altar of the falsest of all false gods, their own deified vanity, these people never question their impulses, nor yet ask the reasons why and whence of their own motives, because by nature and by education, by both these alike, they are wanting in means and in method for a process so destructive of all self-satisfaction as a ruthlessly logical analysis of their thoughts, of their deeds, of their words, and of the reasons for them.

These, such men and women as we have named, are the representative type of the classes which assail the use of tobacco by smoking, when said tobacco is used in a white rice-paper wrapping, but all are quite willing to permit the use of this powerful narcotic, drug and poison, at the least it is very certain that the largely more part are, provided the tobacco be burned in a hollow receptacle of clay or other material, or when rolled into a bundle within a wrapper made from the leaf of some plant, as that of the Indian corn, or it may even be burned in a paper envelope, if only this envelope be of some other hue than white, as for example in the form of a clumsy imitation of the leaf of the tobacco plant itself, and that this burning be done by the sex male.

Some more freely minded are willing to permit the use under the above conditions by women also, provided that these women are not of the social status of these guardians of social order, as by negroids, for example, and as they sometimes, when feeling very kindly, say, by the lower classes generally, meaning by the lower classes the members of some socio-religious club other than their own.

To us, who are users of tobacco because it is tobacco, a stimulant narcotic, most useful when rightly used, most dangerous when abused, all this refinement of false scruples seems most absurd.

PREHISTORIC TRIBE OF SMOKERS.

DISCOVERY BY AN AMERICAN EXPEDITION.

THE expedition of the American Museum of Natural History, under Mr. H. I. Smith, has (says the *New York Tribune*) returned from the State of Washington with notable contributions to science. Sent out by the museum authorities to ascertain how far inland the prehistoric coast tribes and how far southward the British Thompson River ancient tribes wandered, it found the boundaries sharply defined owing to the presence of another and hitherto unknown race, amply armed and physically able to assert its territorial supremacy. This prehistoric race, new to science, apparently forced the prehistoric coast natives to remain west of the Cascade Mountain Range, and the prehistoric Thompson River aborigines to stick to what is now the interior of British Columbia. The area occupied by the newly-found tribe Mr. Smith found to be an arid desert, but recently and partially restored by irrigation. From the East Range to the Columbia River, the final barrier of the region, into which the Kakima and Naches rivers empty, the expedition had a busy time of it, in and out of canyons, up and down small mountains, excavating ancient graves, now overwhelmed by avalanches of stones, sometimes on horse or afoot, or traversing waterways in long, swift modern Indian canoes, hollowed out of logs.

"The culture I found there," said Mr. Smith, "differed from that of Puget Sound tribes, but bore some resemblances to that of the ancient Thompson River race, which may be accounted for by the mutual contact and even intermarriage of neighbours. While the underground houses of the Thompson River peoples were set in circular holes, with a ridge of earth around, those of the race in question had ridges of stones surrounding them. I had studied the culture of the coast and Thompson River races on previous expeditions, and readily detected the differences in objects. . . . The red paintings and carvings on the walls of canyons were different from those of neighbouring ancient races. The people had a high type of burial customs. In Vancouver, rock cairns and shell heaps prevail. The Thompson River people buried their dead where rock slides would cover them. The graves of the newly-discovered tribe were made of arched stonework, of pebbles or jagged rocks, placed where avalanches would cover but not crush them. Some, perhaps the richer element, had graves in separate knolls. I found one grave made rudely of large slabs of rock, covered with irregular rocks, containing the remains of possibly some great chief or mighty warrior.

"There were no epitaphs or symbols accompanying, such as are found on the coast, and nothing to indicate any religious beliefs in spirit protectors such as exist elsewhere. I must say that some of these graves were more like those found in Ohio, Indiana, Kentucky, &c., but nowhere in all the vast North-west have such graves been found before. A remarkable object discovered was a stone pipe with bird head and wings in a grave not far from Fort Simcoe. It may indicate that smoking is a much more ancient pastime than has been supposed. It raises a question of where those prehistoric people got their weed, so far from the places of tobacco culture. Later, we found many pieces of broken stone pipes. This particular bowl finds its nearest resemblance in the modern metal-mounted, carved stone pipes of the Haidas. Chief Moses, of this region, possesses the modern carved pipe which I photographed. But the point is not so much in resemblance of pipes as in the fact of the great antiquity of smoking on this continent.

—*The Globe.*

NOW READY!

SINGLETON & COLE'S

NEW

GENERAL PRICE LIST

*Was despatched to all Customers and Friends
IN THE TRADE early in November.*

This Gigantic List is issued in Three Parts:—

First Book contains:—

TOBACCOS, CIGARS, AND CIGARETTES.

Second:—

**Tobacconists' FANCY GOODS, SHOP FITTINGS,
&c., &c.**

Third:—

**Complete RETAIL PRICE LIST of EVERYTHING
in demand, comprising every Manufacturer's
Goods.**

All Tobacconists should possess a Copy.

ENDLESS VARIETY OF CHRISTMAS NOVELTIES.

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

THE TOBACCO WAR IN IRELAND.

A DUBLIN FACTORY TO BE CLOSED. SERIOUS POSITION.



THE following article from *The Daily Independent* will be of great interest to those who are following the struggle now going on in the Emerald Isle:—

Farther light has been thrown upon the threatened closing down of an important local industry by inquiries made by our representative. It transpires that Mr. Kennedy, who has been managing the firm for the widows of the late owners, has had an interview with a gentleman well known in commercial circles, to whom he has suggested the advisability of forming a syndicate with a view to taking over and working the factory. It should be pointed out that the business of Messrs. J. & E. Kennedy is at present paying. What the ladies who own the firm fear is that, like small firms across the Channel, their business would in a short time feel the effects of the English Tobacco Combine, and their present profits would be turned to losses.

Mr. Duigan, of the firm of Messrs. J. & E. Kennedy, informed our representative that if the factory was taken over as a going concern he had no doubt whatever it could be made a profitable undertaking. "You have everything here on hand," he said; "the factory, the machinery, and the trade already established." He further stated that, as a result of the operations of the English Tobacco Combine, no tobacco factory of any note in Ireland was making anything like a substantial profit at present. Another authority was of opinion that the combine would come to a dreadful smash one of these days. "Then," said he, "the independent manufacturers will right themselves."

From other sources came the information that the affairs of the tobacco combine are not working at all as smoothly as those concerned in it would wish. No balance sheets are published, so that the public are unaware of the real financial condition of the combine. It is stated that while the combine is making a profit in the fancy tobacco line, the loss in roll and other classes of tobacco is very considerable, and swallows up any profits made in another direction.

What really happened in the case of Messrs. Kennedy's factory was that for some time past the trade has been diminishing—slowly, to be sure, but nevertheless perceptibly. This was only to be expected, and the surprise was that it was able to hold out so long as a paying concern. Kennedy's, like other firms in Ireland, kept up their prices, and refused to be intimidated to any serious extent by the combine. The latter gave their stuffs to the retailers at 3d. per lb. lower than Irish firms give them, so that the retailer by selling the goods of the combine is able to make 5s. a roll more on his tobacco. Some big retail firms who dealt with Kennedy's, anxious to avail themselves of this chance of making profit, dropped their orders from 20 and 30 rolls to two and three rolls, and correspondingly increased their orders to the combine. The same thing is being done in the case of nearly all other Irish tobacco factories, yet the home-made article is holding its own in the unequal fight. The reason, of course, is the superior quality of our Irish-made stuff. "If it were not that we make a better article and give better value to the consumer how do you think we could compete with the forces arraigned against us?" This was the question asked by a representative of one of the biggest tobacco manufactories in Ireland, who continued, "While prices are as low as they are at

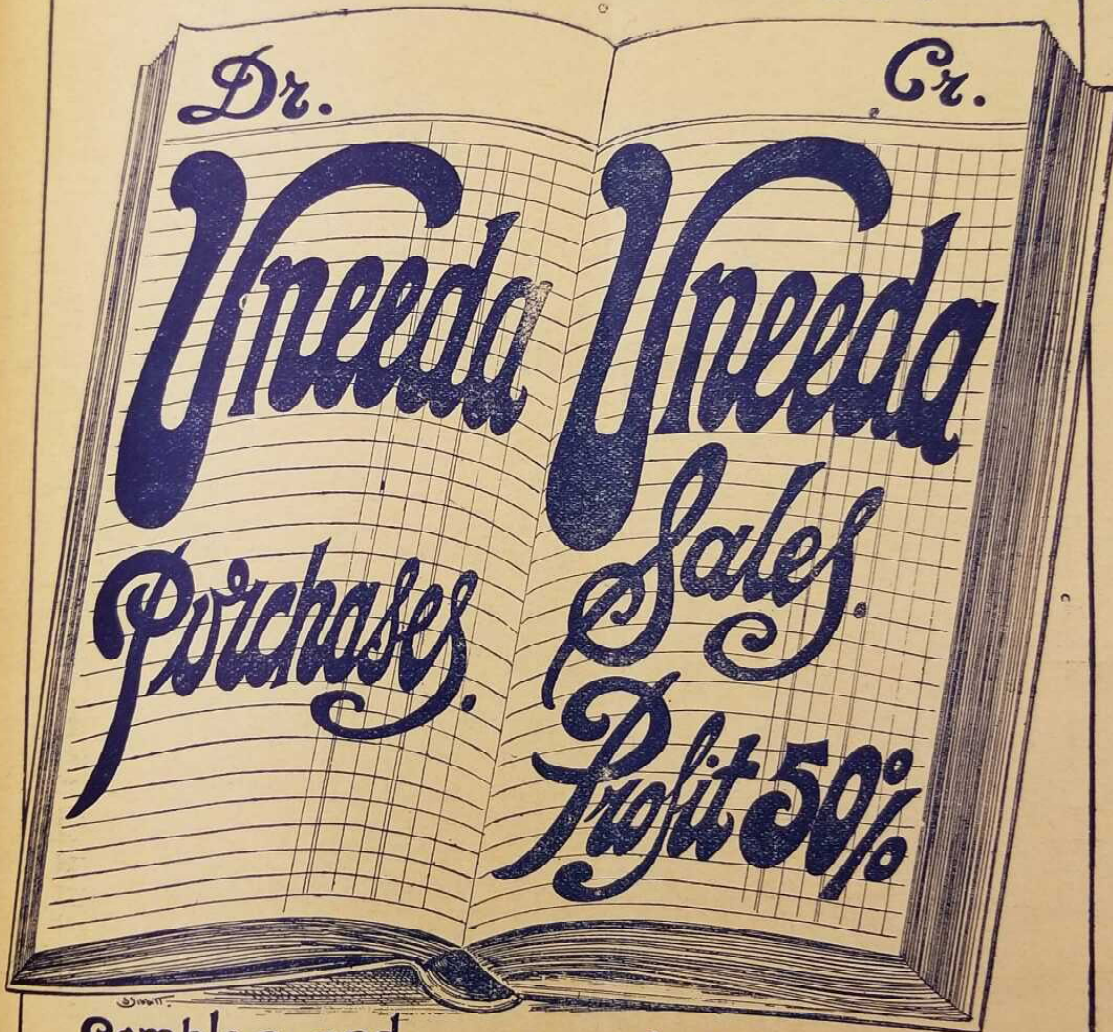
present none of us can turn over a profit, but as things stand we hold our own, and Gallaher's, Goodbody's, Taylor's, Russel's, Lambkin's, Cork; Ogilvy's, Cork; and Clane's and Spillane's, Limerick, and numbers of others are actually turning out a better tobacco, as is proved by the fact that their goods are very largely sold in England and elsewhere. I do not view the situation with anything like alarm, for I feel certain the English combine can't last much longer."

In connection with this subject of tobacco competition it is interesting to know what the retailers think of the whole thing. One of the largest retailers in Dublin was very outspoken when asked for his opinion. "The fact of the matter is," said he, "the shopkeeper like myself, and the consumer like yourself, benefit very largely by the competition. The combine gives me tobacco at such a price that I can sell it to you at a slightly lower rate than Irish tobacco, and can make a very tidy profit on the sale of it. I make a profit also on the Irish stuffs, but nothing in comparison with what I make on the English stuffs. Naturally enough I push the sale of the English article, but I must always keep the Irish article in stock. Everyone knows that the home-made article is of better quality. That's the one thing that can be said in its favour. If the English article was sold at the same price as the Irish it would have no show at all. I tell you also that I never give the Irish article unless I'm asked for it, and hundreds of other retailers here in Dublin are doing the same. It is just the same thing if you go into a grocer's shop and ask for a pot of jam. You'll be shown nearly every brand of English and Scotch-made jams. That's the article on which there's the greatest profit. It is only when you ask for Irish jam that the shopkeeper will produce it—possibly from under the counter. There's least profit on Irish-made jam, so the shopkeeper won't be brisk about pushing it. So you see the consumer is the person who must make the Irish trade. If the consumer recognises that he is getting better value by smoking Irish tobacco he'll continue buying it, and the retailer must keep up the supply. As to what the ultimate result will be I can see that for myself. If the Irish tobacco manufacturers are ground out the combine will raise their prices, and I can see that my margin of profit will be precious little. But like many other shopkeepers, I say sufficient for the day is the evil thereof. To tell you the truth, I don't believe that the present low prices can continue, and from what I learn from travellers and others, those who are at present doing a trade at cutting prices will very soon find their level. I should be very sorry to see Kennedy's or any other place like it closed down. The more competition we have the better, and while I say that I go in myself for making the biggest profit by selling English stuff, still I must say that, in my opinion, there was never a greater sale than there is at present for Irish-made tobaccos of all descriptions. This is not an individual opinion, for other retailers will tell you the same thing."

This view was confirmed by several other tobacconists visited by our representative.

In the state of affairs disclosed above, and in view of the crisis which threatens some of our greatest industries, it is obviously the duty of all Irishmen—even at a little sacrifice—to ask for and take nothing but Irish-made tobaccos when buying their supplies from their tobacconists.

GOOD BUSINESS for the Retailer.



Samples and
Particulars of the Manufacturers
CLARENCE WORKS, CITY ROAD, LONDON, E.C.

THE TOBACCO MARKETS.

Messrs. PRINGLE BROS., of 102, Fenchurch Street, London, E.C., report as follows under date of December 2nd, 1903:—

There has been a fair business in NORTH AMERICAN TOBACCOS during the past month, principally in the cheaper grades of WESTERN and VIRGINIA STRIPS, added to which the "Navy" purchases total about 1,100 casks.

The November Imports were:—740 Hhds.; Deliveries 1,080 Hhds.; the present Stock being 30,887 Hhds., against 36,540 Hhds. in 1902; 37,479 Hhds. in 1901; 38,334 Hhds. in 1900; 29,402 Hhds. in 1899; 25,903 Hhds. in 1898, and 25,231 Hhds. in 1897.

VIRGINIA LEAF AND STRIPS.—Fair amount of business.

WESTERN LEAF AND STRIPS.—Fair amount of business.

OHIO.—Little on offer.

CHINA.—Good selection.

JAPAN.—Fair business. Some good parcels on offer.

JAVA.—Fair business. Some good parcels on offer.

TURKEY.—In good demand.

DUTCH.—Quiet. CAVENDISH.—As usual.

THE FOLLOWING QUOTATIONS MAY BE TAKEN AS REPRESENTATIVE OF THE MONTH'S PRICES.

	Per lb.
Virginia Leaf, common, middling and semi-bright color, and good to fine	4d. @ 6d.
Strips, common, middling and semi-bright color, and good to fine	7½d. ,, 1/2
Kentucky Leaf, common, middling good and fine	4½d. ,, 10d.
Strips, common, middling good and fine	8d. ,, 1/3
Maryland and Ohio	3½d. ,, 5d.
Negrohead and Cavendish—common and heated, middling to good, fine, bright and soft pressed	5½d. ,, 9d.
Columbian	4½d. ,, 6d.
Java	6½d. ,, 10d.
Turkey	5d. ,, 8/-
Japan	5d. ,, 9d.
China	4d. ,, 7d.
Sumatra	6d. ,, 5/-
Latakia	10d. ,, 1/6
Paraguay	3d. nom.
Greek	@ 5½d.
German and Dutch	4d. ,, 1/3
Manilla	5d. ,, 2/6
Havana	1/- ,, 5/-
Yara and Cuba	1/3 ,, 3/6
Esmeralda	2/- ,, —
Cigars	2/- ,, —
Cheroots and Cigars, Manilla	2/- ,, 4/-

BOARD OF TRADE RETURNS, month ended October 31st.

TOBACCO.	1901.	1902.	1903.
	lbs.	lbs.	lbs.
Unmanufactured f from U.S.A.	—	10,742,600	4,249,369
Stemmed l ,, other Countries	—	225,235	233,666
Total Imports	—	10,967,835	4,482,435
,, Home Consumption	—	5,450,658	5,334,012
Unmanufactured f from U.S.A.	—	3,190,395	1,198,235
Unstemmed l ,, other Countries	—	978,531	1,027,681
Total Imports	—	4,168,926	2,225,916
,, Home Consumption	—	1,607,514	1,644,997
Total f from U.S.A.	10,309,994	13,932,995	5,447,604
Unmanufactured l ,, other Countries	740,263	1,203,766	1,260,747
TOTAL IMPORTS	11,047,257	15,136,761	6,708,351
,, HOME CONSUMPTION	6,726,299	7,058,172	6,979,009

BOARD OF TRADE RETURNS, ten months ended October 31st

TOBACCO.	1901.	1902.	1903.
	lbs.	lbs.	lbs.
Unmanufactured f from U.S.A.	—	81,310,335	38,614,853
Stemmed l ,, other Countries	—	2,280,849	1,553,459
Total Imports	—	83,591,184	40,168,312
,, Home Consumption	—	52,977,252	51,551,254
Unmanufactured f from U.S.A.	—	15,516,132	17,566,129
Unstemmed l ,, other Countries	—	6,527,853	6,334,561
Total Imports	—	22,043,985	23,900,690
,, Home Consumption	—	13,509,415	15,778,548
Total f from U.S.A.	66,335,408	96,826,467	56,180,982
Unmanufactured l ,, other Countries	6,230,196	8,808,702	7,888,020
TOTAL IMPORTS	72,565,604	105,635,169	64,069,002
,, HOME CONSUMPTION	63,993,634	66,486,667	67,329,802

BONDED WAREHOUSE ACCOUNT, month ended October 31st.

	1901.	1902.	1903.
	lbs.	lbs.	lbs.
Tobacco Unmanufactured	172,949,000	198,741,000	190,434,000
Manufactured and Snuff	1,853,000	2,385,000	3,106,000

THE FOLLOWING TABLE SHOWS THE IMPORTS, DELIVERIES, AND STOCKS FOR NOVEMBER, 1903:—

	Virginia Stemmed.	Virginia Unstemmed.	Kentucky Stemmed.	Kentucky Unstemmed.	Maryland and Ohio.	Negrohead and Cavendish.	Dutch and German.	Havana, Cuba, and Yara.	Java.	Paraguay.	Columbian.	Turkey.	Greek.	Manilla.	East India.	China.	Japan.	Florida.	Algerian.	Porto Rico.	Latakia.	Havana Cigars.	St. Domingo.	Various and South American.	Esmeralda.	Brazil.	Manilla Cigars.	Cigars, other sorts.	
Stock, 26th October, 1903	10211	5046	14894	244	223	1902	1690	2428	21134	395	390	15018	1812	210	22	5585	1894	3065	—	—	5111	1474	266	1975	96	398	2663	3399	
Landed since	543	159	5	—	42	1359	106	95	1087	61	—	2731	65	14	—	151	68	467	—	—	1554	342	—	38	5	83	167		
Total Stock	11354	5205	14899	244	265	3261	1796	2523	22221	456	390	18340	1877	224	22	5736	1962	3532	—	—	6665	1816	266	2013	96	403	2745	3566	
Exported	1	6	56	—	163	—	11	6	—	15	38	5	—	—	—	1	—	8	—	—	56	18	—	—	—	—	43	21	
Bonded	103	83	73	17	8	29	—	8	147	1	—	280	30	—	—	42	28	42	—	—	134	21	—	9	—	2	17	14	
Duty Paid	277	87	362	—	7	7	109	85	895	43	—	573	53	6	—	102	71	552	—	—	184	633	—	34	8	25	88	137	
Deliveries	381	176	491	17	15	199	100	102	1048	44	15	801	88	6	—	145	99	602	—	—	374	672	—	43	8	27	148	172	
Imports from Jan. 1st to Nov. 14th, 1903	19973	5929	14408	227	250	3062	1687	2421	21773	412	381	17458	1789	218	22	5591	1863	2930	—	—	6291	1144	266	1070	88	376	2598	3394	
Imports from Jan. 1st to Nov. 24th, 1902	12244	4683	19243	310	60	1331	2388	2070	20074	666	417	13076	1953	212	16	4644	2242	5153	—	—	4377	1782	266	2177	102	206	2569	3561	
Imports from Jan. 1st to Nov. 24th, 1901	16344	5802	14765	1277	146	1610	1853	1783	20193	66	421	14276	906	331	398	5718	1781	6712	—	—	1229	1126	265	1530	149	197	1754	2748	
Imports from Jan. 1st to Nov. 24th, 1899	12820	6400	8566	1235	287	1402	2863	1182	19025	169	436	13794	1329	286	297	3636	3825	5957	—	—	2162	1352	265	1706	438	12	1181	2895	
Imports from Jan. 1st to Nov. 24th, 1902	3628	1696	1131	10	278	4264	697	749	13453	208	—	14235	837	27	20	4166	1103	3866	—	—	4779	4813	—	219	72	446	1345	1580	
Increase 1903	—	—	—	—	260	449	—	—	2492	—	—	6266	—	—	—	10	—	—	—	—	4137	6668	3	1076	111	339	2410	2879	
Decrease	1552	1234	6557	38	—	154	306	—	490	38	—	798	3	—	—	2391	1802	2285	—	—	642	1845	3	857	30	—	1065	293	
Deliveries from Jan. 1st to Nov. 24th, 1903	5073	2536	5460	99	86	3737	1309	1136	11105	430	26	9680	940	61	14	3224	1454	6597	—	—	2706	5143	—	396	72	282	1347	1782	
Deliveries from Jan. 1st to Nov. 24th, 1902	7644	2310	5784	106	92	3853	1543	1048	10669	394	6	10643	776	53	8	1582	1286	6359	—	—	868	5862	2	412	140	293	1626	2087	
Increase 1903	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease	1671	—	—	324	16	6	116	234	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Entries have been received for — Hhds. — Cases, — Bales Tobacco, — Packages Manufactured Tobacco, and — Cases Cigars and Cigarettes.

LA FLOR DE VARZES Y CA



FABRICANTES DE TABACOS

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

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

Regalia Britannica

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

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 Advertising done in earnest,
 Done with wisdom, heart, and soul,
 With determination, sternest,
 Always wins the wished-for goal.
 Lives of many men remind us
 We to great success can climb,
 If the reading public finds us
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 Advertising with persistent
 Energy to spread our fame,

Ever honest and consistent
 In performing what we claim.
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 In the rivalry of trade,
 We must hustle, shout, and rattle,
 Ere impression can be made.
 Not enjoyment—rather sorrow
 Is the certain end of those
 Who are apt to let to-morrow,
 Like to-day, unheeded close.
 Careless of their advertising,
 Which, if penned in common sense,
 Is the method enterprising
 That insures full recompense.

G. N. SWEETLAND.

RESULT OF NOVEMBER COMPETITION.

The Winner of last month's competition, in which the word "attraction" was mis-spelt on
 page 330, was—

Mr. T. R. Grove, High Street, Esher, Surrey,

to whom a parcel of Messrs. Sidney Pullinger & Co's. Specialities to the value of 20/- has been
 forwarded.

Our Mis-spelt Advertisement Competition.

ALL SOLUTIONS MUST REACH US BY JANUARY 6th, 1904.

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

TWENTY SHILLINGS

to the person whose letter pointing out the word is first opened on the 6th of January, 1904.

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

The Editor's decision is final.

CUT OUT AND FORWARD THIS COUPON

Addressed as follows: **SPELLING BEE:**
 Cigarette World,
 2, Ellison Road, Barnes,
 London, S.W.

Word Mis-spelt _____
 In Advert. of Messrs. _____
 Signature of Competitor _____
 If a Retailer, state so _____
 If a Retailer's employé }
 state who employed by } _____
 Postal Address _____

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ANASTASSIADIS <i>Highest Class Turkish Cigarettes.</i> The Tobacconists' Supply Syndicate.	FLOR DE VARZES <i>Cigars.</i> R. I. Dexter, Nottingham.	MARSUMA CIGARS The Havana Cigar Manufacturing Co., <u>Havanna</u> , near Congleton, <u>England</u> .	"UNEEDA CIGAR" 50% Profit. SALMON & GLUCKSTEIN, LONDON.
ARISTON <i>Turkish Cigarettes, &c.</i> S. Muratti, Sons & Co. Ltd., Whitworth St., Manchester.	GAINSBOROUGH <i>Cigarettes.</i> Cohen, Weenen & Co., 52, Commercial Rd., London, E.	MIXED PARCELS Tobacconists' Supply Syndicate, London. <i>See special advert.</i>	VAFIADIS <i>Cigarettes.</i> Melbourne, Hart & Co., 19, Basinghall St., London, E.C.
ASTHORE <i>Cigarettes and Cigars.</i> J. H. Custance, Putney, S.W.	GENERAL SUPPLIES Singleton & Cole, Ltd., Birmingham.	MYRTLE GROVE <i>Tobacco and Cigarettes.</i> Taddy & Co., 45, Minorles, London, E.	VIKING <i>Tobacco and Cigarettes</i> Lambert & Butler Branch of the Imperial Tobacco Co. (of Gt. Britain and Ireland) Ltd., Drury Lane, London, W.C.
BANDMASTER <i>Special 1d. Packet Line.</i> Cohen, Weenen & Co., 52, Commercial Rd., London, E.	CODIVA <i>Cigars and Cigarettes.</i> Avisc Bros. Ltd., London.	NAVY CUT <i>Tobacco and Cigarettes.</i> John Player & Sons, Ltd., Nottingham.	WEST INDIAN PLANTERS PLANTORES CIGARS IN PACKETS OF 8 EACH. A. Scheuch & Co., 103, Fenchurch St., London, E.C.
CHERRY-TIPPED <i>Cigarettes.</i> Jacobi Bros. Ltd., 9 to 11, Wilson St., London.	GOLD FLAKE <i>Cigarettes and Tobacco.</i> W. D. & H. O. Wills, Ltd., London and Bristol.	PALM BRAND <i>Cigarettes.</i> R. Lockyer & Co., 12, Bath Street, City Road, E.C.	ZEMINDAR <i>Mild Indian Cigars.</i> Jarrett Bros., 70 & 71, Bishopsgate St. Within, London.
DE RESZKE <i>Cigarettes.</i> F. J. Millhoff & Co. Ltd., 27, Commercial Street, E.	GRAND CUT VIRGINIA Godfrey Phillips & Co., London.	STARRY QUEEN R. I. Dexter & Sons, Ltd., Nottingham.	
EXMOOR HUNT <i>Highest Class Medium Strength Mixture.</i> Edwards, Ringer & Bigg, Ltd., Bristol.	ISHERWOOD'S <i>Choicest Egyptian Cigarettes.</i> Bartlett & Bickley, 17, Brook Street, London.	STATE EXPRESS <i>Cigarettes.</i> Ardath Tobacco Co., Worship Street, E.C.	
FLOR DE MUNSHEE <i>Indian Cigars.</i> John Caridi & Co., 5 & 6, Bury Court, St. Mary Axe, London, E.C.	KEY WEST <i>(The Original 1d.)</i> R. I. Dexter & Sons, Ltd., Nottingham.	TOBACCONISTS' SUNDRIES Adolph Elkin & Co., London.	
FLOR DE SUMATRA <i>Indian Cigars.</i> Jarrett Bros., 70 & 71, Bishopsgate St., London, E.C.	LLOYD'S TOBACCO <i>and Cigarettes.</i> R. Lloyd & Sons, London.	TURKISH CIGARETTES Teofani & Co., London. <i>Highest Award at Paris Exhibition, 1900.</i>	

OF WHOM AND WHAT TO ORDER.

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(CIGARS and WHIFFS),

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Tins.

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Medium Strength.

In Packets of 10, air-tight
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Tins of 100.



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BRANCH OF

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