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 "MEDIUM" Blue Label.
- "FULL" Chocolate Label.

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AND IN (50's) PATENT AIR-TIGHT TINS.

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E.J. NEWBEGIN'S SWEET (REC) CIGARETTES



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UNSOLICITED TESTIMONIAL.

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



Proprietors ADKIN SONS,

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Established 1795.

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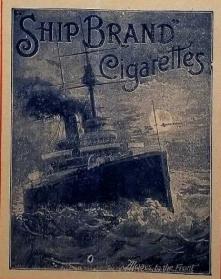
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PRICE LISTS ON APPLICATION.

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CIGARETTES

Guaranteed Pure Virginia.

Sweet, Cool, and Fragrant.

"HARBOUR LIGHTS"

Is the name of Messrs.

COHEN WEENEN & CO.'S

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OF

CIGARETTES.

52, Commercial Road, E.



H, BOWDEN & CO.,

30a, WARWICK ST.,

VICTORIA, S.W.



The Ciganette Monld

AND TOBACCO NEWS.

FEBRUARY 15th, 1900.

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

THE recent attempt to cultivate tobacco in Ireland, of which we give a full account in another column, is by no means the first time that the soil of the Emerald Isle has been used to propagate the divine weed, for as far back as 1586 Sir Walter Raleigh raised several crops which were said to have been relatively as good as those of the homely potato, which he grew at the same time. Whether tobacco would ever have been one of the staple crops of Ireland or not, it is difficult to say, but it is evident that a considerable acreage was under cultivation in the time of Cromwell, who sent his troopers to trample down the growing plants, and Charles II., amongst other of his masterly acts, prohibited the "misusing and misemploying of the soil" by raising tobacco upon it.

Notwithstanding counterblasts and Acts of Parliament, however, tobacco still increased in popularity, and though smoking was the chief form of its consumption in England, Ireland and Scotland followed the French in snuffing, and there is little doubt but that considerable quantities of native tobacco was grown in the sister isle "sub rosa," prior to the

COLOMIAL

HAND-MADE HAVANA FILLERS.

ATTRACTIVE.
ARTISTIC.
BEAUTIFULLY FINISHED.

EMPRES

EQUAL TO ANY 4. CIGAR.

Special Offer for 2,000 in Patent Cases, 5 in a Case, Carriage Paid, 13/9 per 100. NETT CASH.

SIDNEY PULLINGER, Ld.,

NOTTINGHAM and BIRMINGHAM.

THE TIP TOP 2d. PACKET.





Are not two 1.d. Packets in one, but equal to most, and better than many, 33d.

* *

Adkin & Sons,

LONDON, E.

revolt of the American colonies. Upon this latter event, Lord North made it lawful to grow and cure tobacco in Ireland, and a native of Enniscorthy, who had returned home from Maryland, with tobacco seed, induced his brother to cultivate the plant, and this they did to such purpose as to make a profit of £1,200 (a no inconsiderable amount at that time) in seven years upon a farm of 16 acres.

In 1822 the duty on Irish grown tobacco was abandoned, and between that date and 1830, when it was revived, the industry made rapid strides, so that in 1829 at least 1,000 acres were under cultivation. A large proportion of the crops were shipped to England where a great demand existed for it, as the import duty was only 2/- per lb. as against 3/- per lb. on American tobacco. About 1,000 lbs. of leaf per acre was the average crop during this period in Ireland, while the cost of production was estimated at between \$20 and \$20.

FROM 1830 the revenue restrictions on the cultivation of tobacco were practically prohibitive, as it was supposed to be more difficult to collect the tax from the farmers, than at the Customs houses from imported tobacco, a theory which, if carried out to its logical conclusion, would shut up all existing breweries and distilleries, and leave us to import our national beverages. We hope that, if it is possible to cultivate tobacco, either in Ireland or any of our home countries, of a market able quality, that no red tapeism of any description will be allowed to hinder such an industry.

FEW Limited Companies have afforded so much excitement to their Boards of Directors in a short space of time as that which was registered in May, 1889, as E. Gabarrot & Company, Limited, "to take over as a going concern the business hitherto carried on by Mcssrs. E. Gabarrot & Co., with their cigar factories and freehold tobacco estates in the State of Vera Cruz, Mexico, Government and private trade contracts, brands, trade marks, and all appurtenances; and with the aid of the working capital to be provided by this issue to further extend the area of the estate under tobacco cultivation, and to increase the output of cigars to meet the steady growth of the business."

THE capital of the concern was £,160,000 in £1 shares, divided into 70,000 seven per cent. Preference, and 90,000 Ordinary, while the purchase price was £119,993, made up. by £30,000 in cash and all the Ordinary Shares, excepting the seven usually allotted to the signatories. The Preference Shares were offered to the public and liberally subscribed for by them. At the time of the issue several criticisms appeared in the financial papers advising the investing public to exercise caution, but the certificate of the well-known firm of accountauts, Messrs. W. B. Peat & Co., was a reassuring document, and showed profits for the last completed year of business at £15,984; figures which exhibited a steady growth in business compared with the previous three years. Messrs. Peat, however, admitted that their certificate was based upon accounts supplied by the Mexican accountants; but as one of these was Treasurer of the State of Vera Cruz and the other one a notary public, they accepted their figures, assuming naturally that these gentlemen were persons of integrity.

BEARING in mind the absolute statements made in the prospectus, and having confidence in them, the shareholders must have had a rude awakening when they read the circular issued to them by the Secretary to the Company, and which we reprint in another column, which shows such an alarming state of affairs that two Directors, who went out to Jalapa to make enquiries, compelled the vendors to surrender £55,000 of the Ordinary Shares, and forego their rights to seats on the Board.

YET another injustice to Ireland! A writer in the Irish Times, in discussing the causes which lead to the very high death-rate in Dublin, said that it was partly accounted for by the undermining of the constitution by smoking bad tobacco. Some of the Dublin manufacturers are naturally indignant, and declare that the inferior tobacco "comes from across the water." The truth is, that tobacco has nothing whatever to do with the high death-rate of Dublin. Liffey's sweet-scented stream is the culprit, and the influenza fiend too has lately been at his evil work. Therefore, smokers of Dublin, be easy in your minds and puff away! You will be more likely to keep away the influenza germ than to injure your constitutions.

The famous stream reminds us of a story we have heard Sir Robert Ball tell. Two Irish peasant women, who had lived all their lives in a remote country village, took advantage one summer's day of a cheap excursion to Dublin. When they reached Carlisle (now O'Connell) Bridge, and the characteristic odour of the Liffey greeted their nostrils, one was heard to observe, "Biddy, Biddy, do you smell the say ?" Seriously, we had hoped that the recent efforts to drain Dublin would have proved efficacious.

THE annual meeting of the Anti-Tobacco League at Manchester, on February 2, appears to have been a very dismal affair. The chairman, Dr. Martin, began by pathetically lamenting that he had been unable either to get a doctor to preside or to get the medical profession represented at the meeting. To any one except the anti-tohacco faddist, this would have been very significant. Were tobacco the pernicious stuff these misguided persons allege it to be, surely some medical gentleman would have been found to come and denounce the "accursed thing." Dr. Martin referred to the fact that the Association had been in existence thirty years, but he was bound to admit that there had been no progress, but rather retrogression. A reverend gentleman who followed talked of the disastrous effects of smoking on modern life and society, and the general lowering of the moral tone of habitual smokers and their associates. Even this last statement, absurd though it is, was quite cast into the shade by the chairman of another meeting held that evening at the rooms of the Young Men's Christian Association. This worthy said smoking was unnatural and unnecessary, and urged that it was a disgrace to the nation that the Anti-Tobacco League had an income of only £400 a year. Enough of the faddists! Their puny efforts can well be regarded with amused contempt,

SPECIAL NOTICE.

The Englishman's Ideal Tobacco_





LACI

(A BRIGHT CUT VIRGINIA BAR),

Is now made in Two Grades . .

The Mild in the Original Red Tins and the Medium in the New Yellow Tin.

Packed in 1 oz., 2 oz., and 4 oz. Pocket Tins.

Sole Manufacturers:

RICHARD LLOYD & SONS,

LONDON

but let us here enter a protest against the utter lack of common sense shown by the management of most branches of the Young Men's Christian Association in forbidding smoking on their premises. They seek to keep young men from evil, and yet deprive them of a perfectly harmless pleasure and then they wonder that they have so few members.

Poor Ladysmith! Not long ago we read that the beer had run short, and now it appears there is no tobacco left. Only a few days ago a quarter pound tin of Wills' Capstan was sold by auction for thirty shillings. Whisky, too, is at prices which only a millionaire can afford, as much as ± 7 per bottle having been paid. It says much for Tommy that he is able to bear up under all these trying circumstances. When Buller gets there he will be greeted by the words of the Swan of Avon—

"For this relief much thanks."

THE public will welcome the announcement that the dangers inseparably associated with the matchmaking industry are likely to disappear altogether, as the result of a recent invention by means of which matches which will strike anywhere can be made without the use of the deadly yellow or white phosphorus.

For some time past the most liberal-minded members of the community have been sorely exercised in spirit over the terrible revelations of disease and death caused by the manufacture of the ordinary non-safety matches, and, to their credit be it said, very many decided to use only safety matches, since the extra convenience of other kinds was dearly bought at the price of such shocking sufferings to the workpeople. Messrs. Bryant & May announce that they are about to work patents under which matches which can be struck anywhere can be manufactured without the use of either yellow or white phosphorus.

We are unaware of the ingredients in the patents referred to, but the French make a similar match of chlorate of potash, red phosphorus, whiting, plaster of Paris, ground glass, and glue. These products are quite satisfactory, and are perfectly harmless to those engaged in their manufacture, and we may reasonably hope that Messrs. Bryant & May's formula is equally innocuous.

We think, however, that it is premature to indulge in the exultant shouts of glee on this subject which the non-technical papers have given vent to. We shall wait till we have more knowledge of the process before we express any opinion, and we are the more inclined to be cautious because the previous record of Messrs. Bryant & May is not by any means satisfactory as regards their treatment of their workpeople. And it should be added that, not long ago, the Home Secretary proposed special and rather strict regulations for the carrying on of match manufacture where yellow phosphorus was used. These rules, which were in our view highly desirable, were objected to by Messrs. Bryant & May, and, according to the tidiculous law on the subject, they must be referred to arbitration. We are distinctly of opinion that the time has arrived

when the Government should absolutely prohibit the use of yellow or white phosphorus altogether. It is indeed a sad and humiliating thought that the selfishness of the public (for the public are the chief offenders) should have caused such an appalling amount of misery to give them what is, after all, a very trifling advantage—a "strike where you please" against a safety match. Truly did the poet say—

"Man's inhumanity to man Makes countless thousands mourn."

THE question of the tobacco duty appears to be exciting a great amount of interest in the daily press, which as usual assumes a certain knowledge of what men who have spent years in the trade can only guess at. It is difficult indeed to predict the decision of the Chancellor of the Exchequer. On the one hand there is the wise view which he is known to hold that the best way to, in the long run, improve the return to the revenue is by reducing the duty, and so increasing consumption by leaps and bounds, on the other hand there is the necessity of getting money from any and every source towards meeting the enormous expenses of the war. This necessity is so pressing, that in our view an increase in duty is probable. Still, an addition which would make a substantial increase in the price paid by the consumer would be very unpopular with the electorate, and we incline to the view that there will be only a small addition to the present duty.

In 1899, 3,500,000 lbs. more tobacco was cleared than in 1898, yet owing to the reduction of 6d. in the duty the revenue received $\pm 83,000$ less; the fact that so many men are out of the country must of course cause a loss to the revenue, since any tobacco which is sent abroad for their consumption goes duty free.

The tea trade have made an attempt to extract information as to his probable course of action from Sir Michael Hicks Beach, but he was much to wily to be drawn, and there is no chance of getting even a hint as to his intentions about tobacco. The trade, however, are fully prepared and will certainly not be caught "napping."

The smokers of imported Egyptians have been rather startled to read that the Greek cigarctte makers of Cairo and Alexandria have gone out on strike. Visions of Ladysmith prices, culminating in the total eclipse of their favourite brands, have struck terror into their souls. The fact that stocks have to be kept low because the cigarettes are only at their best when fresh, would no doubt speedily have a marked effect upon the London market if the strike were to be protracted. However, consumers may be easy in their minds, as steps have been taken to arrange for the amicable settlement of all matters in dispute, and probably by the time this reaches our readers the strike will be at an end.

TWENTY leading cigar merchants in London (Ontario) have signed an agreement binding themselves in future not to "subscribe or contribute to any horse race, fair, sports, picnic or other public gathering, any money, prizes, or gift of cigars or any other commodity." The reasons given are the large sums

Freeman's 'DARVEL BAY'

Cigars STILL HOLD THE LEAD,

AND SELL AS FREELY AS IMPORTED HAVANAS.

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Made in six sizes.

Sole Agents: JOHN CARIDI & CO.,

5 & 6, Bury Court, St. Mary Axe,

Telegraphic Address:

"DRASTIC, LONDON."

Telephone: 477 Avenue.

LONDON, E.C.

(BORNEO)

"by lady customers, who had made no inquiry whatever about "the quality of the tobacco, but had been very troublesome "about the printing of gilt crests and monograms on the "rice-paper. Fancy a man not caring what wine he drinks "so long as the decanter is shaped to his liking!"

Bravo Mr. Walkley, after such an eloquent appeal, surely no one can be so hard-hearted as to refuse the ladies the delights of a "whiff." If poor Mrs. Llynn Lyntor were alive, however, Mr. Walkley would have come in for a terrible "jacketing."

THE winner of the Jan-Feb. mis-spelt word competition, in which the word "guaranteed" in Messrs. Alton & Co.'s advertisement was used, is Mr. A. G. Smith, retailer, of 30, Market Street, Vork. Twenty-shillings' worth of "Flor de Rosebery" Cigars have been forwarded to Mr. Smith, whom we congratulate upon his success. In some of the earlier copies of the issue in question, the word "manufacturers" was unintentionally mis-spelt in Messrs. Riley & Sons' advertisement on page 34, and being aware of this fact before we came to the drawing of envelopes on the 6th inst., we were on the qui vive for the first one opened. This proved to be the one sent in by Mr. Smith as noticed above, and in fact we opened six envelopes before Messrs. Rileys' name appeared on the coupon. In previous cases when a printer's error has arisen, we have duly honoured the mistake by forwarding 20s. worth of goods to the discoverer of the error if his letter were opened first, as well as to the sender of the legitimate word whose envelope first appeared, but in last month's case the necessity for this did not arise, as Mr. Smith's letter was opened first, and on his coupon were the particulars of "guaranteed."

WALSALL TOBACCONISTS' ASSOCIATION.—The annual meeting of this Association was held on Thursday evening, the 1st inst., at the Old Still, Digbeth, Walsall, Mr. R. Breese presiding. The report as read by the Secretary was of a satisfactory character, showing steady progress, and the balance-sheet gave £7 13s. as being in the hands of the Treasurer. The officers elected were:—President, Mr. R. Breese; Vice-President, Mr. T. Whitfield; Treasurer, Mr. Tandy; co-trustee, Mr. Miller; and Secretary, Mr. Dean.

IT has been claimed by an expert retailer, says an American contemporary, that there is more smoking of pipes done in cold weather than at any other time, and that, excluding the vacation season, there are more pipes and smoking tobacco sold during the cold weather than during the temperate and hot spells, and this remark has been fairly generally indorsed by many competent to judge. If this be so, the trade at large should consider it, and see if such be the case with their individual trade, as the fact remains that in cold weather window displays of pipes, &c., are preferable to cigar displays, if only from the fact that cold affects the appearance of an open box of cigars more quickly and more unfavourably than almost any corresponding condition. If a box be left open on the counter overnight, this can be immediately demonstrated in the changed appearance of the wrapper. It will be found, however, that the pipes will need attention to keep them bright and sightly.

Our Smoking Mixture.

The manufacture of cigarettes in France began in 1843, and now the Government factories turn out 400,000,000 every year.

Tobacco and Chess. - Pillsbury is an inveterate smoker of strong cigars. When questioned recently, by a reporter of the Washington Post, whether or not his smoking was harmful to him as a chess player, he said, "No, I don't find smoking interferes with my play. Some folks say it takes the sharp edge from one's intellect, and spoils one's memory. I haven't found it so. I've smoked since I was fourteen, and I can play better when I have a cigar in my mouth—only a cigar, never anything else. When I play a lot of games at the same time I must be keyed up to it, as it were. I practise what you call selfhypnotism. It is largely will power. You see, it's just this way. When it comes my turn to make a move at one of the chessboards my mental powers are concentrated severely on the one move. All the other chess-boards, the checkers, and whist are obliterated from my mind. It is as though I had never started playing those games at all. I seem to remember nothing of them. I come to a decision, the move is made, and I turn again to the cards in my hand. Quick as lightning the game of chess. vanishes from my mind. Now it is nothing but whist with me. I seem never to have had a thought of anything but the game of cards. I play one. Then I move one of the checkers. These transitions of mind take place so quickly that I seem to be playing chess, checkers, and whist all at once, and to be thinking of all the games at once. But it is as I explained. The only thing I really need for the ordeal is my cigar."

Tobacco Statistics in the United States.—There was a slight increase in the consumption of domestic cigars and cigarettes in the United States in the past fiscal year. The Government's statistics show that in 1897-98 4,541,938,677 cigars and 4,063,169,093 cigarettes were manufactured, as against 4,529,872,304 cigars and 3,735,689,906 cigarettes in 1898-99.

"Light, Sir!"—The largest match factory in the world is in Austria. In it 22,000 lbs. of phosphorus are used every year, the output of matches being estimated at the enormous number of 2,500,000,000,000, while 100,000 ft. of wood is consumed in making boxes.

Tariff Modification.—The Board of Trade have received, through the Foreign Office, notification of the following valuation for the assessment of duty on tobaccos entering the British Central Africa Protectorate:—Manufactured tobaccos, 9d. per lb.; unmanufactured tobacco, 4d. per lb. The new valuations come into operation as from September 1, 1899.

Tobacco and the Lungs.—It is clear that tobacco and tobacco smoke are antiseptics and germicides of considerable power, says the Family Doctor, and that their action on the pulmonary circulation is useful in relieving or preventing any tendency to chronic congestion of the lungs. Many doctors in various countries have remarked the comparative immunity from pulmonary diseases enjoyed by workers in tobacco factories. There are also cases recorded (by Rueff) of persons who exhibited serious symptoms of consumption, such as emaciation, bloodspitting, and cough, and who got rid of them all after working for a time in a tobacco factory. Tassinari, in Italy, has proved by elaborate experiments that tobacco kills microbes, and he strongly recommends smoking as a protection against cholera-Visalli, during the influenza epidemic of 1889, noticed that workers in tobacco factories almost entirely escaped. The same thing was remarked in Genoa and in Rome. Tobacco smoking has also been recommended by some doctors in the treatment of consumption.

GUARANTEED FINEST SELECTED HAVANA

Acknowledged to be the finest quality 30 Cigar in the Market.

Edmund Alton & Co., Nottingham,

MANUFACTURERS OF HIGH-CLASS BRITISH CICARS.

B. MURATTI, SONS & Co. Ltd.,

MANCHESTER, LONDON, AND CONSTANTINOPLE.

"ARISTON,"

Sole Manufacturers of the celebrated

"NEB-KA,"

Smoked by Millions.

"SILK CUT,"

CIGARETTES.

Registered Offices:

54, Whitworth Street, MANCHESTER.

London Offices and Salerooms:

5, Creed Lane, E.C.

THE

(CIGARS and WHIFFS),

The Perfection of Mild Indian Cigars.

SOLE AGENTS-

EN CARID CO-1 5 & 6, Bury Court, St. Mary Axe, E.C.

Telegraphic Address: "DRASTIC,' LONDON.

Telephone: 477 Avenue.

The "Westminster Tobacco Box."

So much interest has recently been displayed by the public with regard to the various relics of municipal history which are treasured by the authorities of Westminster, that the following account of one of the most important of the collection may not be inopportune at the present time. We are indebted to the Past Overseers' Society of Westminster for the history which they have kindly

furnished us with. To tell the story of the "Westminster Tobacco Box" would require a volume rather than a paragraph, but as briefly as possible it may be said that at the end of the seventeenth and commencement of the eighteenth centuries, when the duties of the Overseers included the administration of relief to the poor, and other matters now devolving upon paid "Relieving Officers," it was customary for the Overseers for the time being to meet their predecessors in office at one of the principal taverns in the parish, to "compare of the principal taverns in the parish, to "drown of the parish to "drown of the principal taverns in the parish, to "drown of the parish to parish the parish to "drown of the parish to parish the office at one of the principal taverns in the parish, to "compare notes," to confer on parochial matters generally, and to "drown their cares in a cloud of smoke." The mutual profit and the pleasant intercourse afforded by these meetings resulted in the formation of the "Past Overseers' Society," to whom was presented, in 1713, by Henry Monck, one of their number, a horn tobacco box, of about three ounce capacity, which was said to have been bought at Horn Fair, Plumstead, for the modest price of fourpence. In recognition of the gift, the recipients decorated with a rim of silver, bearing the donor's name. On the appointment of new Overseers the custody of the box was entrusted to the of new Overseers the custody of the box was entrusted to the senior member of their body, who, with his colleagues, placed an inscribed silver ornament on the lid. The Overseers for the next year affixed a band of silver on the sides; others, in their turn, added further plates, until the box was entirely covered with engraved silver. An outer case was then found necessary, and gradually became enclosed in silver in like manner, each body of Overseers adding some ornament during their year of office. This case, in its turn, was enclosed in another, oval in form, like the original box, and so with a third case, octagon in shape, having a double lid to admit more plates, and a fourth, round, with a magnificent embossed cover, which, in the course of years, found itself deposited in the fifth case, octagon in shape, with a hinged door, hidden inside and out by silver plates. hinged door, hidden inside and out by silver plates. It is is some eighteen inches in height, and about fifteen years ago was provided with a pedestal and cover in oak, capable of bearing some forty or more plates, most of the spaces being already occupied. In addition to the names of the Overseers for the year, most of these plates record, and some illustrate, the principal national and local events of the year. The additions of a hundred and eighty-six years have increased the dimensions of the "box" from about three inches by five to about twenty-four inches across by thirty inches high it weight it has grown from a few ounces to more inches high; in weight it has grown from a few ounces to more than a hundred pounds; while the "compound interest" of the original fourpence is simply incalculable-for apart from the great intrinsic value of the silver, neither the records nor the engravings could be replaced. It is not surprising, therefore, that the Past Overseers' Society regard the preservation of the "Box" with great anxiety—a care which its history fully justifies, for in 1785, when the value was much less than now, the melting-pot had been prepared for its reception by burglars, who, on seeking it in the house of Mr. Gilbert, the Overseer in possession, were fortunated of their specific between the property of their specific property of their specific property of their specific property and the property of their specific property of the property of the property of their specific property of the property of disappointed of their spoil, through its having been securely placed out of reach.* This escape was shortly followed by jeopardy of another kind. In 1793 it passed in the ordinary way to the custody of Mr. Overseer James Read, whose accounts the Vestry subsequently declined to pass. The accounts showed a balance due to the accountant, and the refusal to pass them was interpreted as an objection to pay Mr. Read that balance. He thereupon threatened the destruction of his cilium shares upon which a bill in Chancery. the destruction of his silver charge, upon which a bill in Chancery was filed against him, and an Order of the Court made for the delivery of the box into the charge of Master Leeds, pending the result of the suit. After three years' suspense, Lord Chancellor Loughborough, in finding for the plaintiffs, ordered that the box and its cases be restored,—a decision which is the subject of a special plate, headed, "Justice Triumphant! Fraud Defeated!! The Box Restored!!" The plaintiffs' costs in the case were The Box Restored!!!" The plaintiffs' costs in the case were £376 13s. 11d., of which £300 was paid by the defendant, the balance, besides the cost of the special plate, having been readily subscribed by the Society.

Some little ceremony attends the transfer of the treasure from the

Some little ceremony attends the transfer of the treasure from the outgoing to the incoming Overseer, which cannot here be detailed; but among the conditions upon which such transfer is made is one "that the box and its cases are to be produced at all parochial

entertainments . . . and to contain three pipes of tobacco at the least, under the penalty of six bottles of port." The transferee is also bound under a penalty to restore the box and cases, with some additional ornament, when called upon, to which end he has further to give two personal sureties in the sum of two hundred cuineas each.

Of the engravings it is impossible to name even a tithe here Some display considerable taste in design and skill in execution, others less so; but uniform excellence cannot be expected where the object has been transitory for 186 years, and where the custodians for the time being have had perfect liberty in the choice alike of subject, design, and engraver. The Overseers of 1746-7 were fortunate enough to secure a characteristic engraving by the famous Hogarth, who produced, with appropriate surroundings, a portrait of H.R.H. the Duke of Cumberland, in commemoration of his defeat of the rebels at the Battle of Culloden. Another portrait is that of the notorious John Wilkes, who served as Churchwarden of St. Margaret's shortly before he rose to the dignity of the Civic Chair, and whose signature as a local Justice of the Peace still exists on many a document in the parish muniment room in the Town Hall. Many of the illustrations are worthy of special note, and will amply repay the closest examination; but space forbids further reference here.

The Overseers of 1860-1 were specially honoured in being commanded to exhibit this box and its cases to Her Majesty the Queen, who, with H.R.H. Prince Consort, and the Royal Princesses and Princes, were very deeply interested, as expressed in a letter filed with the books of the Society. In 1877 the treasure was exhibited at the Society of Antiquaries, since which it has been sought out and admired by members of other learned societies, as well as by British and Foreign Antiquaries, to whom its fame has reached by the notices published in various historical

and antiquarian books and papers.

In 1882 the Horners' Company of the City of London held an exhibition of articles manufactured out of horn at the Mansion House, and among the exhibits the box was not the least interesting. The year 1887 was fitly marked by placing upon the top of the outer case a statuette in silver of the Queen, surrounded on the octagon pedestal by suitable inscriptions of national and local doings in that year—as, for example, "Escorted by England's Princes, by Kings and Princes from Europe, Asia, and the Pacific, and by Representatives from the Indian and Colonial Empire, Her Majesty attended a Thanksgiving Service in Westminster Abbey on Tuesday, 21st June, under circumstances of unprecedented enthusiasm and splendour." The moulding, casting, and chasing of this statuette was executed by and at the cost of Messrs. H. Young & Co., the founders at Pimlico.

On the plates for succeeding years one may read, amongst other matters, that Alfred Lord Tennyson, Poet Laureate, "crossed the bar," Oct. 6th, 1892; that the Church House was opened by the Duke of York in 1896; and that the Ancient and Honourable Artillery Company, of Boston, U.S.A., were reviewed by the Queen at Windsor on July 8th of that year. The year of the Diamond Jubilee is commemorated by the completion of the decoration of the top of the Box, supplementary to and in accord with the adornment added in 1887. The key-note of the whole is that of Empire. The outer rim contains the names of Her Majesty's colonies, dependencies, and possessions in eight groups, with the arms of the principal colony in each group, and on the ribs the same idea is carried out by engraved zoological representations—the tiger of India, the ostrich of Cape Colony, the kangaroo of Australia, the beaver of Canada, &c.—together with inscriptions recording the principal events of that stirring year. The work has been artistically and accurately executed by Messrs. Garrard, of the Haymarket. The plate for the year 1808-9 records the avengement of the hero of Khartoum by the Sirdar, exactly beneath the plate which relates Gordon's betrayal and death in 1885.

It may be added here that by the London Government Act of 1899, the ancient office of Overseer within the Metropolis outside the City will, from November, 1900, become, in effect, abrogated, for after that date no Overseers will be appointed, and the new borough councils will be "the Overseers," for the purpose of carrying out the important duties that still devolve upon them. Thus quietly, and almost by a side wind, an ancient and historic office which has for over three hundred years played so important a part in the municipal and parochial administration will, so far as the County of London is concerned, have passed away into the midst of things that have been. This great change, which has almost entirely escaped public attention, lends special interest to the present exhibition of the Box, although it is to be hoped that the Municipal Council of the City of Westminster, as the "Overseers," will not abandon this unique municipal curiosity, but rather that, under the new order of things, the Past Overseers' Society will continue to flourish with renewed vitality and increased importance.

^{*} To reduce such risk to a minimum in the future, the Society have arranged for the safe deposit of the "Box" in a fire-proof strong room, where it is now kept under the control of the Overseers in charge.

"CARLTON."

This is the name by which the new tobacco is known everywhere.....

"CARLTON"

has been long in preparation, and having been put to the test, has become first favourite with all smokers who appreciate a good tobacco.

"CARLTON"

in 1-16ths. Traders are invited to send for a sample, which will be posted to them on receipt of trade card.

"CARLTON"

is attractively packed and extensively advertised throughout the United Kingdom and Colonies.

"CARLTON"

is listed at 45. 10d. per lb., subject to the usual trade discounts and terms.

WM. CLARKE & SON are convinced that in "CARLTON" they have discovered a tobacco of very exceptional smoking properties, and are clearly of the opinion that "CARLTON" will, before long, become the most extensively used pipe tobacco in this country. The manufacturers are alive to the fact that publicity is a necessity of the age; they are therefore resolved to utilize every suitable medium to draw smokers' attention to this new tobacco, and cordially invite the friendly co-operation of the retail trade.

WM. GLARKE & SON

LIVERPOOL & LONDON.



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

MULTUM IN PARVO.

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

Trade Notes and Announcements.

The dissolution of partnership in the firm of MESSRS. JAMES BIGGS & SON (Messrs. James Biggs & James Charles Biggs) is announced. The business will be carried on by Mr. J. Biggs.

MESSES. M. BORGEN & Co., the well-known pipe manufacturers and proprietors of the "Borgen Patent Pipe," of 69, Vittoria Street, Birmingham, are now making a speciality of all kinds of pipe repairs. Arrangements have been made to ensure the greatest dispatch in every case, while the firm's charges and workmanship are such as to ensure a continuation of custom and confidence. Through the medium of the letter and parcel post, the business of pipe repairing can easily be carried on between firms at a distance from each other, and we can recommend Messes. Borgen & Co. to all those traders who are not satisfied with their present repairing arrangements.

Mr. A. COCOLLIS has ceased to represent Messrs. Kapp & Peterson, Ltd., in London.

MESSES. HARVEY & DAVY, of Newcastle-on-Tyne, are presenting I lb. of tobacco and a briar pipe to every man of the Artillery, Fusilier and Engineer Volunteers who is leaving Newcastle for the front. One of their employés who goes with the Artillery contingent is to have his situation kept open for him and half pay until his return.

The business of the late MR. R. M. EASTOE, of Yarmouth, has been purchased by MR. GEORGE JACKSON, who formerly carried on business at Blackfriars Road, in the same town, until his premises were destroyed by fire.

MESSRS. W. & F. FAULKNER, LTD., of Blackfriars Road, London, and St. George's Street, Canterbury, have presented the City of London Imperial Volunteers with 1,000 tins of tobacco.

MR. JAMES GRAY has opened very handsome premises in Shaftesbury Square, Belfast, as a tobacconist and cigar merchant.

MR. S. R. HEWLINGS, the well-known Eastcheap tobacconist, has been compelled, owing to expiration of lease at that address, to transfer his business to his other establishment at the corner of Gracechurch Street.

MESSRS. JARRETT BROTHERS, of 70 & 71, Bishopsgate Street Within, sole agents for Messrs. Spencer & Co., Ltd., of Madras, have received advices from that firm notifying the dispatch of 50,000 "Gold Mohur Houquets" for the use of the sick and wounded in South Africa. This brand is one of the most appreciated lines of mild Indian cigars manufactured by Messrs. Spencer, and they are intended as a New Year's gift to our troops from the makers. The General Officer Commanding at Bombay kindly undertook the dispatch of the cigars by a transport which left about the 10th ult.

MESSES. CHARLES KAHN & Co., tobacco leaf importers, of 60, Fenchurch Street, write to say that no change has occurred in the partnership of the firm, whose style also has undergone no alteration. An error appears to have arisen by confounding their name with that of another firm, and we regret that we furthered the misunderstanding in our January issue.

MESSRS. R. LOCKYER & Co., of 13, Bunhill Row, have succeeded in obtaining two more contracts for the supplying of special cigarettes in connection with our Army at the "front." One of these, on behalf of the Royal Munster Fusiliers, was despatched on the 5th inst., and consisted of a large consignment of "R.M.F." cigarettes, specially manufactured for that historic regiment. Notwithstanding the fact that these goods are going to South Africa at a period when such things are but little noted, Messrs. Lockyer have not abated one iota of their good taste in "get up," and the boxes are artistically labelled in white and gold.

Among those who have forwarded goods for the use of Tommy Atkins at the front is the MASTA PATENT PIPE Co., who have dispatched a large case of "Masta" pipes for distribution. These will be a welcome addition to the tons of tobacco and millions of cigarettes that our generous manufacturers have supplied.

MESSRS. McKINNELL & ROSS, tobacco and cigarette manufacturers, of Edinburgh, have opened a retail establishment in Leith.

MR. F. W. MOORE has opened as a tobacconist and cigar dealer in Sidney Street, Cambridge, where he will trade under the style of Moore & Co.

MESSRS. ROBINSON & BARNSDALE, Ltd., are removing their London agency to 183, Aldersgate Street, from Nos. 44 and 45.

MESSRS. SACRET & Co., Ltd., of Regent Street, Varmouth, have secured new premises in Middlegate Street, in the same town, to which they will shortly remove owing to the expiry of lease of their present shop in March.

MESSRS. SAMUELSON & COMPANY'S monthly report. dated February 1, says:-The figures for January show satisfactory movement in North American tobacco, the deliveries being above the average for the past twelve months, whilst the imports are less than the monthly average, though more than in the corresponding month of the previous year. It will be noted that the early shipments of Western leaf and strips are not nearly so large as in January, 1899, The general tone of the market was quiet, but there were occasional currents of inquiries which may have carried off into the desired haven a fair number of parcels. In spite of the size of stocks the spirit of complaint is roving around in search of the unobtainable. Wrappers won't wrap, or they wrap too much; mediums are not medium enough, and fillers are too poor or too dear, and colour is not bright enough, or not as dark as is wanted. So much for Westerns. North Carolina and Virginia, as the variety is great, give greater scope for grievances. The fact is there is too much variety, and buyers have such selections to choose from that the eye fails to see the limit of the possible. It will have been noticed



bacconists' Supply Syndicate

Telegraphic Address: "CRACKERS, LONDON."

Telephone No. 1235, HOLBORN.



Established for the purpose of supplying Mixed Parcels at the very lowest possible prices. All Tobacconists should become Subscribers to obtain the Ronus



Specialities.



Sarcko Cigarettes. T.S.S. Cigarettes.

Sarcko Cigars. T.S.S. Cigars.

Sarcko Tobaccos. T.S.S. Tobaccos.

Havana Brands, Flor de Grack, in 9 sizes.

Las Flores de Denmark, IN 8 sizes.

OUR NEW ILLUSTRATED BRITISH CIGAR LIST, with fac-simile reproductions of 29 Brands, and Weight Cigarette List, with 37 Illustrations, will be forwarded on receipt of Post Card.

55, Farringdon Street, London, E.C.

2, 3 & 4, PLUM TREE COURT, E.C.

21, FARRINGDON STREET, E.C.

10, LONG LANE, E.C.

127, STRAND, W.C.

43, HIGH STREET, PUTNEY.

36a, HILL ROAD, WIMBLEDON,

Branch Depots: 20, SUSSEX PLACE, SOUTH KENSINGTON.

167, EARL'S COURT ROAD, S.W.

263, PORTOBELLO ROAD, W. 238, CREAT PORTLAND STREET, W.

115, OLD KENT ROAD, S.E.

that the Chancellor referred a few days ago to the "unwisdom" of the action taken by many members of the trade last year in paying large amounts of duty in anticipation of an increase in the tax. We all have what another distinguished member of the Government calls "wisdom after the event," but the Chancellor has not told the trade how to act before the announcement of his next budget.

MR. JOHN SINCLAIR, of Newcastle-on-Tyne, has received permission from the War Office to forward brown twist tobacco to the troops at the front, and on the 3rd inst. sent a first consignment of 1,000 lbs. of "Rubicon" to the 1st and 2nd Northumberland Fusiliers and 1st Durham Light Infantry.

MESSRS. STANLEY H. ROSE & Co., of 61, Great Tower Street, E.C., announce an alteration in the title of their firm, and that their business will in future be carried on under the style of Stanley Rose & Landman.

MESSRS. THORNE & SONS, LTD., of Boston (Lincs.), have forwarded a number of cigars to the Boston men at the front.

According to an Athens newspaper, the Acropolis, the principal firms affected by the Egyptian cigarette makers' strike are Nestor Gianiclis, Dimitreno, Kyriazi, Macropolo, Valfiadi Frères, and Melachrino. The position at the time of writing is very unfavourable for settlement, as the masters are negotiating in Germany for the engagement of 1,000 female cigarette makers, to be shipped to Cairo and Alexandria to fill the places of the strikers.

Limited Companies.

NEW LONDON BORNEO TOBACCO.—A third interim dividend on account of 1899 of 5 per cent. on the paid up capital of shares No. 1 to 80,000, has been declared. The directors have also declared an interim dividend of 2½ per cent. on shares Nos. 80,001 to 110,000.

NOTTINGHAM LICENSE HOLDERS' CO-OPERATIVE COMPANY, LTD.—Registered January 20. Capital £2,500, in £1 shares. Objects: To carry on in all their branches the businesses of mineral and aerated water manufacturers, hop ale and stone ginger beer brewers, common brewers, cigar and tobacco manufacturers and merchants, &c.

R. & J. HILL (LTD.).-The amount to credit of the profit and loss account, including interest and transfer fccs for the past year, is £21,061, and after deducting therefrom directors' fees, salaries, trustees' and auditors' fees, and other items as shown, there remains a net profit for the year of £17,048, which, with the amount brought forward from the last balance sheet, leaves a total profit of £18,823 to be dealt with. Interest on debenture stock, dividend on the preference shares, interim dividend on the ordinary shares, and the amount written off plant and machinery account, have been charged against this sum. From the balance remaining the directors recommend that the sum of £2,000 be added to the reserve fund, that a dividend on the ordinary shares be paid at the rate of 8 per cent. per annum for the half-year ending December 31, 1899, and that the balance £1,841, be carried to next account. Full details appear in another column.

E. GABARROT & Co. (Ltd.).—The following circular has been issued to the shareholders of this company:—2, Tokenhouse Buildings, E.C., 30 January, 1900. Dear Sir or Madam.—In the month of September last the Board had reason to believe that it would be an advantage if one or more of the directors were to proceed to Jalapa, in order to obtain some personal knowledge of the business, and to arrange sundry details connected with its management. Messrs. Read and Baselow,

who are both acquainted with Mexico and the language of the country, offered their services, and the Board with pleasure accepted their proposal. It is a matter of sincere congratulation, both for the Board and the shareholders, that the mission was undertaken at the precise time it was, for Messrs. Read and Baselow immediately on their arrival found it absolutely necessary to at once take the whole management of the business into their own hands, and come to an understanding with the vendors and modify the terms upon which the company had taken over the business. As a result of the resolute action of your two directors, the vendors undertook to hand over to Messrs. Read and Baselow, as trustees, for the benefit of the preference shareholders, and for such other purposes as the Board might think fit, £55,000 of fully paid ordinary shares. The vendors further waived the right given them under the contract of purchase to seats on the Board of Directors, and to remain respectively in charge of the different departments of the business at stipulated salaries. They also deposited security for any loss that might be fairly chargeable to them for improper management since the 10th July last. The amount of their liability under this head has since been settled at \$10,000. Under these general conditions, all outstanding questions between the company and the vendors were declared settled, and none of the vendors have now the slightest connection or pecuniary interest in the business. A new manager, with excellent credentials, was installed at the end of November. It is difficult in a circular of reasonable length to make a full statement of all the facts of the case, nor would it, for many reasons, be conducive to the company's interests to do so during the next four or five weeks, as some necessary legal formalities await completion, but the directors will take the earliest opportunity for calling an extraordinary general meeting of the shareholders, when the fullest information will be afforded. In the meantime the shareholders will be pleased to know that all cash belonging to the company which had been remitted to Mexico was found intact or accounted for; that the stocks and stores were also practically complete, and that the allowance of \$10,000, referred to above, was in respect of leaf tobacco of inferior quality, since rejected by the factory and sold; that the cigar factory was found to be in good order and adequately equipped, and capable of doing a much larger business. The plantations were not found to be of anything like the value they had been reported to have, and after taking expert advice and consulting your Board in London, it was decided to abandon operations in tobacco growing and seek some other and less risky means of obtaining revenue from them. The directors have invited the auditors to give such explanation as to their certificate as they may be able, after further inquiry, and with this object they will attend the proposed extraordinary general meeting. The opinion of the gentlemen who visited Mexico on the company's behalf is:-That with the removal of the late managers-with honest and energetic administration-with strict economy-and with the nowassured good quality of its various brands of cigars, there is every prospect of building up on the present basis, and at an early date, a large and remunerative cigar business, of which the profits will now in a larger proportion than was originally contemplated go to the preference shareholders. Sincere thanks are due to Messrs. Read and Baselow, who, at an unexpected crisis, by prompt and vigorous action taken at considerable personal risk, have given the company immediate control of its property, obtained a large return of the purchasemoney, and avoided a long law suit and untold expense.-By order of the Board, W. M. REEVES, Secretary.

THE NEW DARVEL BAY CO.—Two years ago the directors of the New Darvel Bay (Borneo) Tobacco Plantations were able not only to extinguish a debit balance of £13,960, but to pay an initial dividend of 10d. per share. The improvement

There is money in selling "PICK-ME-UP" Cigarettes.

in the company's position then achieved has since been steadily maintained, the dividend being increased to 1s. 3d. per share for the year 1897-8, while for the twelve months ended September 30 the directors are able to announce a distribution of 1s. 6d. per share, after placing a sum of £4,000 to a reserve fund. Last year's crop produced 3,602 bales, and realised £41,278 in Amsterdam, an average of 1s. 1od. per lb. resulting in a gross profit of £11,987. But not only are the company's tobacco plantations becoming more profitable, but the prospects of gold mining on their property are improving. Development work has been somewhat retarded by the illness of the mining engineer, who, however, has now resumed operations, and reported encouragingly on the outlook.

R. & J. HILL, LTD.—The shareholders' annual meeting of this company was held on the 8th inst., when the following report was presented by the directors:-The directors have the pleasure to submit to the shareholders the accounts of the company's trading for the year 1899. The amount to credit of the profit and loss account, including interest and transfer fees, is £21,061 8s. 8d., and after deducting therefrom directors' fees, salaries, trustees' and auditors' fees, and other items as shown, there remains a net profit for the year of £17,048 2s. 9d., which, with the amount brought forward from the last balance sheet (£1,775 os. 1d.), leaves a total profit of £18,823 2s. 10d. to be dealt with. Interest on debenture stock, dividend on the preference shares, interim dividend on the ordinary shares, and the amount written off plant and machinery account, have been charged against this sum. From the balance remaining the directors recommend that the sum of £2,000 be added to the reserve fund, that a dividend on the ordinary shares be paid at the rate of eight per cent. per annum for the half year ending December 31, 1899, and that the balance (£1,841 4s. 9d.) be carried forward to next account. The directors are much gratified at being able to state that the expansion of the company's business, referred to in their previous reports, has further continued during the year just ended. The trade in the company's own branded goods has again increased, and a greater volume of business generally has been handled. The activity and competition in the tobacco trade has been more marked during the past year than at any previous period, and has stimulated considerable enterprise on the part of manufacturers, with the result that the production of new articles has reached the largest dimensions yet known. The company, to keep pace with these conditions, has added several new brands to its list, both of tobacco and cigarettes, which have been favourably received by the trade. An exhibit of the company's productions was made at the "Greater Britain Exhibition," and obtained the gold medal awarded for tobacco exhibits. During the year considerable additions have been made to the machinery employed, with very satisfactory results, and the whole of the plant in the factories has been maintained in a high state of efficiency. The extension of the company's factories, mentioned in the last report, has been greatly retarded by light and air difficulties, entailing protracted negotiations; the additional space, which is considerable, will be available in the ensuing spring, and will much facilitate the carrying on that part of the business now being conducted at a disadvantage. The directors regret to have to report the death of their late colleague, Mr. D. Abercrombie, and, owing to the short time that has elapsed since his decease, they propose that the election of a director to fill the vacancy thus arising shall be deferred for the present. Mr. H. D. Rawlings retires from the Board by rotation, and offers himself for re-election. The auditors, Messrs. Cooper Brothers & Co., retire, and offer themselves for re-election. A resolution in the terms set out below will be submitted to the shareholders for the purpose of giving powers to increase the ordinary share capital of the company from £95,000 to £145,000. The directors do not

propose to immediately issue this new capital, but to do so in the event of opportunities presenting themselves from time to time for its employment in the further increase of the company's business. The resolution to be submitted will be as follows:—

"That the directors be and they are hereby authorised at any time hereafter to increase the capital of the company to £240,000, by the creation of 50,000 new ordinary shares of £1 each, making the total number of the ordinary shares of the capital of the company 145,000, and that the said new shares shall be issued at such time or times, and at or for such price or consideration, and on such terms and conditions as to ranking for dividend, and otherwise as the directors shall determine, except that the directors shall in the first instance offer the same to the holders for the time being of the ordinary shares of the company as nearly as may be in proportion to the number of shares held by them respectively, and such offer shall be made in such manner as the directors shall determine."

On the passing of the above resolution, notice will be given of an extraordinary general meeting to be held for the purpose of confirming the same as a special resolution on Thursday, March 8 next, at 12 noon.

* BALANCE SHEET, DECEMBER 31ST, 1899.

DR.	£	S.	d.	£	s. d	
To Share Capital, issued and fully						
paid up, viz. :—			201			
19,000 Five Per Cent. Cumu-						
lative Preference Shares of						
£5 each	95,000	0	0			
95,000 Ordinary Shares of £1	751					
each	95,000	0	0			
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
" Mortgage Debenture Stock—		-	INS.	190,000	0 0	N. C.
£80,000 Four Per Cent. Irre-						
deemable First Mortgage			37			
Debenture Stock				0		
"Reserve Fund				80,000		
" Creditors—				2,500	0 0	
Loans from Bankers against						
Securities	0.100					
Trade Creditors	9,500		0			
For Outstanding Warrants for	3,494	5	3			
Depenture Interest and Divi						
dends, per contra	2016					
	3,846	12	10			
" Profit and Loss Account—		1000		16,840	18 I	
Brought forward for						
Brought forward from last Balance Sheet						
Balance brought	1,775	0	I			
	17,048	2	9			
Less:	-0.0					
	18,823	2	10			
to 31st December						
1099						
reference Divi-						
dend to 31st De-						
Cemper, 1800	A STATE					
on Ordinary						
phares at 6 per						
cent. per annum						
10 30th June, 1899 2.850 0 0						
William						
off—						
For Depreciation,						
Tidnt, Ma						
cornery, &c. at						
5 per cent. per						
annum 508 11 5						
	1,308 1	*				
	-,500 ,1		2)	7,514 11	5	
	30 3	1-3	The sea	/33.4	1	
			- 53			

£296,855 9 6

No Tobacconist is Up-to-Date and no Starl

	TRADE	NEWS	AN	NOTES—continued.
Cr.	£ s. d.	£ s.	d.	BALANCE SHEET, December 31, 1899.
By Freehold and Leasehold Premises and Goodwill of				DR. To Nominal Capital £120,000 £ s. d. £ s. d.
Business Plant and Machinery (less De-		190,192 7	2	Issued— 40,000 Shares of £1 each,
preciation)		11,102 10	1100	issued as fully paid to
"Stock in Trade at cost or under "Book Debts, after allowing for		50,607 4	5	vendors as part pay- ment of purchase-
Bad and Doubtful Debts ,, Investments, viz. :—		22,903 14	0	money 40,000 o o
Colonial Registered and In- scribed Stocks at Cost	14025 5 0			paid 75,000 0 0
Freehold Investments	3,000 0 0			5,000 Unissued. ————————————————————————————————————
Cash_		17,035 5	0	120,000 ,, Sundry Creditors
At Bankers, Current Account Debenture Interest and Divi-	895 18 10			Open Accounts 2,142 11 11
dend Warrant Accounts,	. 0.7			Rentals of Machines, paid in advance 1,650 0 0
In Hand	3,846 12 10 264 16 0			" Balance to credit of Profit and
		5,007 8	3	" Loss Account 14,708 7 3
	£	296,855 9	6	£133,500 19 2
PROFIT AND LOSS ACCOU	INT FOR THI	E YEAR		NOTE.—There is a further liability, under Clause 73 of the
ENDING DECEMBI	ER 31ST, 1899. £ s. d.	(4	Articles of Association, in respect of Directors' remunera- tion which is not provided for in these accounts.
To Directors' Fees " Managing Directors' Re-	800 0 0	£ s.	a.	CR. £ s. d. £ s. d. £ s. d.
muneration and Salaries				Rights 101,804 18 6
of Secretary and Registrar "Trustees' Fees	1,460 8 10			Less Amount written off, 1897 10,000 0 0
" Auditors' Fees " Income Tax, Law Expenses,	84 0 0			Do. do. 1898 10,000 0 0 Do. do. 1899 2,782 4 2
and Insurance	670 13 6			Proceeds of Sale of South Ameri
" Bad Debts	306 11 9 340 0 0			can and Cuban
" Interest Charges	194 1 10	4,013 5	II	Patent Rights 19,022 14 4 41,804 18 6 60,000 0 0
" Balance carried to Balance Sheet		17,048 2		" Cash at Bank and in hand 4,393 · 2 6
				"Investment in Con-
Cr.	*	(21,061 8	-	,, Debtors on Open Ac-
By Profit on Trading		£ 5. 20,385 12	7	counts 49,586 o 10
" Transfer Fees	*** ***	595 3 80 12		and on Hire at Cost 11,384 9 6
	1	(21,061 8	8	Less Depreciation written off 1897 960 0 0
THE DARROW CLEARING		C 1 10 10		Do. 1898 901 16 2 Do. 1899 422 13 4
THE BARON CIGARETTE M following directors' report was p	resented at the	third ann	lon	, Stock of Accessories 2,284 9 6 9,100 0 0
general meeting held at the c Place, Aldgate on the 6th inst.	ompany's office	s, St. Jam	es'	under Cost 224 0 0
The directors, in presenting the bal	ance-sheet and	profit and lo	oss	" Plant, Machinery, and Fittings at
account for the year ending Dece in reporting that satisfactory pro	gress has been	made duri	mor	Cost 1,080 0 3 Less Depreciation
caused by an action brought a	ry interruption	of busine	255	written off 1897 49 t5 3 Do. and Ma-
alleged infringement of a patent	It will be e	oan from t	100	chinery sold
expenses incurred to the end	of the year al	thorods it	The state of the s	1898 280 5 0 Do, 1899 194 0 0
expected that a considerable port	The profit and la	ree in alred	10-10-10-10-10-10-10-10-10-10-10-10-10-1	"Office Furniture at 524 0 3 556 0 0
writing off the usual depreciation	the previous y	ATTACKS MAINTENES MAINTE	STATE OF THE PARTY	Cost 189 I 2 Less Amount
the directors propose to dear with	as follows :-			written off 1897 16 14 11
To write off the patents, reducing their book value to £60,000	nor	L s.	a.	Do. 1898 18 18 1 Do. 1899 15 8 2
interim dividend of 5 per cer	nt.			, 365 Shares of 100 51 1 2 138 0 0
bay a further dividend of	5,750 0 0 7½			dollars each in the Prudencia Rabell
per cent., making 12½ per cer for the year (free of income ta	nt. x) 8,625 0 0			Cigarette Machine Co., fully paid, re-
And to carry forward to next ve	ar	17,157 4	2	ceived in part pay- ment of Patent
the balance of		6,083 7	3	Rights sold
In accordance with the articles of Baron retires by rotation, and is director. The auditors Messes				", Insurance, &c., paid in advance 50 13 6
director. The auditors, Messrs. retire, but offer themselves for re-		& Co., al	so	
Control of the second	A SAME			£133,500 19 2

If you wish to make your fortune soon, sell "PICK-ME-UP" Cigarettes.

PROFIT AND LOSS ACCOUNT for the Year ending December 31, 1899.

December 31	1, 1899.				
DR.			1 7		d
To Directors' and Auditors' Fees	. 966	13	d. L 4	-	
" Special Remuneration to Director	S				
under Clause 73 of the Article	S				
of Association, to December 31		-	0		
" Office Salaries	, 1,221		0		
" Rent, Rates, Taxes, Light, Water					
and Motive Power	. 525	0	0		
" Sundry Expenses		10	6		
, Income Tax	. 930	12	0		
" Law Costs, including Provision for Costs of Action for Infringement		**	0		
"Advertising	1,218		3		
" Printing, Stationery, Postages,	194		3		
" Advertising	63	14	4		
, ratent Kenewals	108	0	6		
" Interest on Loans less amount					
received	69		0		
" Bad Debt	12	18	2 - 6,20	- 18	2
" Depreciation of Plant and Fittings,		acc.	- 0,20	5 10	3
and Office Furniture, &c			51	3 1	6
" Balance down, being Net Profit					
for the Year			21,533	2 11	8
			<i>C</i> 0	-	
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By Gross Profit on Trading "Transfer Fees By Balance down "Amount brought forward from last year Deduct Proceeds of Sale of South American and Cuban			28,235 15 28,251 £ 21,532	16 15 11	5 0 5
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By Gross Profit on Trading	20,730 1	4 4	28,235 28,251 £ 21,532	16 15 11 s. 11	5 0 5 d. 8

Part of the Book Debts for Machines sold is payable over a period of years.

BRYANT & MAY announce that the net profits of the business during the year, added to the balance brought forward from last account, after providing for directors' remuneration, expenses of management, maintenance of premises, plant and machinery, and all other expenses, amount to £68,479 10s. 7d. From this has to be deducted the interim dividend at the rate of 7s. 6d. per share for the first six months, paid July 31, 1899, £30,000, leaving available for distribution a balance of £38,479 10s. 7d. The directors recommend payment of a dividend for the second six months at the rate of 7s. 6d. per share, £30,000; and to carry forward to the next account, £8,479 10s. 7d.

COPE BROS. & CO. (Ltd.).—An interim dividend of 2s. per share, free of income tax, has been declared by this firm.

OGDENS (Ltd.).—The directors of Ogdens Ltd., Liverpool, have recommended the payment of an interim dividend on the ordinary shares of the company at the rate of 10 per cent. per annum.

Fires.

- A fire broke out on the premises of Mr. J. COLLINS, tobacconist, of 82, Caledonian Road, on the 29th ult., when considerable damage was done to the stock.
- An alarming fire occurred at Jarrow-on-Tyne, on the 25th ult, when five shops were completely gutted, one of which was occupied by Mr. ENGLISH, tobacconist and confectioner. The outbreak took place in the daytime and spread very rapidly, destroying the stocks of all the occupiers.
- Recently a fire broke out on the premises in High Street, Dunfermline, occupied by JOHN HUNTER, tobacconiss and newsagent. The burgh fire brigade soon had the fire under control, but not before the stock had been almost wholly destroyed.
- The premises of Mr. E. L. MAJOR, tobacconist and hair dressel, of High Street, Portsmouth, were, shortly before 3 a.m., on the 27th ult., discovered to be on fire. The shop front and saloon were burnt out and considerable damage was done, but fortunately, we understand, the loss is covered by insurance.

Burglaries.

- The premises of MESSRS. BEWLAY & Co., LTD., Strand, W.C., were entered by burglars last month and a large quantity of valuable miscellaneous stock was appropriated by the thieves.
- The shop occupied by Mr. P. FOX, of Church Street, Dungannon, was burglariously entered on the 17th ult, when pipes, cigars, and musical instruments valued at £10 were removed. Three lads are charged with the affair and have been remanded to Petty Sessions.
- A man named EDWIN HOLE was sentenced to four months' imprisonment on the 22nd ult., for burgling three packets of tobacco and 9s. rd., the property of Jane Vowles, of Westonsuper-Mare on January 3rd. Hole had previously been in Mrs. Vowles' employ.
- The premises of MR. THOMAS TOBAN, tobacconist of Strabane, were burglariously entered by Hugh Henderson, and £10, together with a quantity of tobacco, were stolen. At the Omagh Quarter Sessions, last month, the prisoner, who pleaded not guilty, was sent to gaol for 6 months.
- The premises of MESSRS. E. TOUT & SONS, Union Street, Plymouth, were broken into on the 11th ult., when a quantity of tobacco, cigars, and cigarettes, together with £2 in cash, were stolen. Two men have been apprehended in connection with the theft.

Personal.

- MR. G. H. JAMES, the secretary of the Tobacco Manufacturers' Union, and a member of the Denbighshire Yeomanry, having volunteered for the front, has passed all the necessary examinations for active service and joined the Imperial Yeomanry.
- MR. L. LEON, whose whole career has practically been employed in connection with the cigarette trade, is one of the past masters in the science of blending and manipulation of tobacco, so necessary to the production of a good cigarette. For a number of years Mr. Leon was engaged in the North of England, being associated with the firm of Kinnear Ltd., from its inception until a short time ago, when he came to London, to delight us with those delicate "confections" which emanate from the firm of Messrs. R. & J. Hill, Ltd. As manager of the cigarette department of the latter company. Mr. Leon has succeeded in impressing himself most favourably upon the trade, and few tobacconists at the present time would consider their stock complete had they not a supply of

The public appreciate the "PICK=ME=UP" Cigarettes because they are good value.

some of the numerous brands of cigarettes which are the outcome of his fertile management. Mr. Leon is to be congratulated on being associated with Messrs. Hills, and they in their turn are fortunate in securing his services.

CAPTAIN J. E. H. ORR, R.A., who has been a director of MESSRS. LUSBY LTD., since that firm was converted into a limited liability company, has been appointed transport officer to the City of London Imperial Volunteers, and left with the first company. A capital portrait of the gallant officer appeared in the *Graphic* of February 3.

The friends of Mr. F. M. SEDDON, who is leaving Messrs. Lambert & Butler to clear himself of financial entanglements (an account of which appears in another column), will, we are sure, stand by him in his present trouble. Mr. Seddon has always commanded the respect of those he came in contact with, and we believe his embarrassments arose through expenses incurred in patenting various of his novelties, and not through any personal extravagance. The sympathy of the trade will be more deeply felt on account of the fact that his wife has been, for a long time, a great invalid.

Festive.

The annual dinner of the Bradford and District Retail Tobacconists' Association was held on Tuesday night, the 23rd ult., at the Talbot Hotel, Bradford. Mr. F. R. Robinson, of Stockport, presided, and there were present many members and ladies.-After the loyal toasts had been honoured, the Chairman proposed the toast of "The Bradford Tobacconists' Association," and said he was very glad to see that the association was in such a flourishing condition. He had for many years been interested in tobacconists' associations, and believed that they served an exceedingly valuable purpose to the retailer. If the retail trade was not in a satisfactory condition now, it was the fault of the trade itself. The consumption of tobacco was constantly on the increase, and that meant that tobacconists ought to have a good opportunity. There was some talk of an increase in the tobacco duties in the next Budget, but of course it was impossible to know what was in the mind of the Chancellor of the Exchequer. The main thing in regard to their business was to supply a good article. There were cutters who sold cheaper goods, but in the long run the man who supplied a good article at a good price got the business. It should be their effort to maintain quality. He wished the association success.-The toast was responded to by Mr. S. J. Birtles, who said that the association was determined to continue vigorously the good work it had already begun. He could prove beyond all doubt that the retailer in the city received good money value for his subscription in the results of the work which the association accomplished. He proposed the health of the West Riding Council of Tobacconists.-Mr. W. Wooler, president of the Council, responded. Mr. F. Hopkinson proposed the toast of "Kindred Associations," and spoke of a number of matters affecting the relationship between the various departments of the trade and the methods of dealing with the cutter. Representatives from Rotherham and Halifax responded. Other toasts followed.- During the evening music was given by Miss Womersley, Miss Hardy, Mr. D. Bannan, and Mr. W. Smith (vocalists), and Mr. J. W. Stocks (humorist). Mr. George Priestley acted as accompanist.

The second annual assembly of the Edinburgh and District Tobacconists' Association was held on the 18th ult., in the Balmoral Hotel, Princes Street, and was attended by over 100 ladies and gentlemen, Messrs. Morris and Moore discharging the duties of M.C.'s. During the evening a subscription made on behalf of the Soldiers' Widows and Orphans Fund realised £2. 6s.

A happy and kindly thought of Mr. Cohen, of the firm of MESSRS COHEN, WEENEN & Co., in giving a farewell banquet to one of the firm's employees who has volunteered and left for the war, eventuated on the 13th of last month in a large number of guests, principally from the factory, doing honour to their fellow-workman. Private Ayton, of the 3rd Volunteer Battalion Royal West Surrey Regiment, was the guest of honour and the cynosure of all eyes, as he sat proudly beneath a trophy of flags at the end of a bounteously burdened table. Mr. A. J. Tinckler, the chief engineer of the firm, after thanking Mr. Cohen for his splendid generosity, proposed the health of Private Ayton, wishing him at the same time, on behalf of the company, a safe and speedy return, combined with success in his endeavours. Private Ayton in response, said that though only an ordinary worker, and now a private soldier, the reception that he had received almost made him think he must be somebody else, and that although some must fall in the war, he left England with the greatest confidence and would endeavour to render as good an account of himself as possible. He was also borne up by the fact, that should he be fortunate enough to return, the firm would re-instate him in his former position. After calling for hearty cheers for Mr. Cohen and the firm, Ayton sat down much affected by the enthusiasm of his friends. Mr. Cohen, whose remarks received the greatest attention, and were succeeded by prolonged cheering, then said: "Ladies and gentlemen, I can assure you that nothing has given me greater pleasure than to be amongst you here this evening on this most auspicious occasion. I am sure that by the unbounded enthusiasm displayed by all of you this evening you must all feel proud of our brave guest in offering his services to his Queen and country, to render the noble assistance which is required of him in the terrible conflict in which our army is at present engaged in South Africa. (Hear, hear.) Let me impress upon you, Private Ayton, that the task you have undertaken will be of a much more arduous nature than that which you have been accustomed to in the packing department. You are no doubt well aware of the laborious work and great hardships that our troops are at present experiencing, but I feel sure that, in spite of the dangers and difficulties which you must necessarily face, both you and your comrades of the City Imperial Volunteers will do your duty in upholding the honour of your dear old country, and to prove to the world that England can always rely upon the assistance of her noble volunteers in the event of any emergency. To conclude, I wish you God-speed and a safe return." A capital musical programme was executed during the course of the evening, military and patriotic songs being well to the front.

In Re -

DAVID PRIESTLEY, tobacconist, Park Road, St. Anne's-on-the-Sca. The adjourned examination of this debtor was resumed at the Preston County Court, before Mr. Registrar Dixon, when he was allowed to pass. The liabilities were stated at £240, and the assets at £27.

HENRY HORACE PERFECT, tobacconist, 37, South Denes Road, Yarmouth, who appeared at the Yarmouth Bankruptcy Court on January 23, with liabilities £12665.7d; deficiency, £11075.3d. Debtor said that he was first an assistant in this shop, and in February last, with £10 borrowed, he purchased the stock, as the previous occupier was giving up business. It was a small business, with principally a shag trade. He afterwards borrowed £40 of a lady, who subsequently became his wife. That £40 was repaid to her a week before he filed his petition on December 7. She had since handed £30 of it to the Official Receiver. He had to give credit in the shop, the customers were of the fishing class, and he probably lost £20 in credit. He had steadily lost money from the commence-

ment. His wife hired the house and found the furniture. The week before he filed his petition he paid his brother £20. This brother, he said, had no occupation; he was "a sort of tipster or betting chap." This money, with that handed to his wife, he had saved up, and debtor thought it right to pay them first. He had been in the habit of allowing his mother 12s. 6d. per week, and sometimes more. He had "done a little betting, but not much." The examination was closed.

THOMAS KITCHIN, tobacconist, of Melton Mowbray, who was in December last adjudicated a bankrupt on his own application. The debtor appeared at the Leicester Bankruptcy Court on the 19th ult. for examination, the liabilities being stated at £80 25, 11d, and assets £25. In answer to the Official Receiver, the debtor said he had been a bankrupt before, when trading as a draper at Hornsey. The deficiency then was about £1,200, and the dividend 2s. 9d. He did not apply for his discharge, and did not tell his present creditors he was an undischarged bankrupt. He did not know he was running great risk in obtaining credit under the circumstances. He started business in Melton in 1897, and attributed his failure to small profits. The examination was closed.

RICHARD HARGREAVE, tobacco manufacturer, Hull. The adjourned examination of the debtor was continued at the Hull County Court before Mr. Rollit, the Registrar, when, in reply to the Official Receiver, debtor admitted that in his deficiency account he had gone back to December, 1897. On the dissolution of partnership with his brother, he (debtor) retained £2,000 and the business. He estimated his bad debts at £407 17s., less £234 written off in December, and the loss on the sale of machinery at £251 10s. After further interrogatories the debtor was allowed to pass.

Obituary.

News has just been received of the death of Mr. T. C. BARCLAY, Manager at Singapore of the United Langkat Plantations Co., Ltd. An additional sadness in connection with Mr. Barclay's death, is the fact that he had made all preparations for his retirement from business, in order to return to Scotland and superintend the education of his children. The deceased was in his fortieth year.

MRS. ELIZABETH TROUGHTON, Lancaster, on January 27th, aged 76. Mrs. Troughton was the oldest representative of the trade in Lancaster, and up to a few years ago took an active part in the management of her business. Her son Mr. J. Troughton, who was associated with her in the firm of E. Troughton & Son, is a Past President of the Lancaster and District Tobacconists' Association. The deceased was deeply respected by all who knew her.

MR. W. WALKER, tobacco and cigar merchant, Bury, on the 18th ult., aged 65. Mr. Walker was well known in Methodist circles in Bury, and held several offices in connection with that body in the district.

MR. ANDREW GREEN, Tobacconist, Victoria Road, Seacombe, on January 28, aged 48. Mr. Green died from acute pneumonia accelerated by a chill which he contracted in travelling. For a considerable period the deceased had been in delicate health, but despite this fact his active disposition had perhaps led him to neglect taking necessary precautions, and his end was no doubt hastened by his assiduity to the successful business which had grown up under his control. Mr. Green had latterly been engaged as a traveller for Messrs. Illingworth.

Law and Police.

LAW INTELLIGENCE.

EDWARDS & Co. v. NAISH .- At Bristol County Court on January 17, before His Honour Judge Austin, the plaintiffs, MESSRS. A. EDWARDS & Co., cigar merchants. of Aldersgate, London, brought an action against MRS E. A. NAISH in respect of her separate estate, and against her husband, H. W. NAISH, executor of Mrs. F. M. Gullick, to recover the sum of £22 9s., the price of goods sold. Plaintiffs also claimed against the defendants, as executors de son tort of Mrs. Gullick, for £7 9s. 3d., the balance due on goods delivered to her. Mr. C. Tindale Davis (instructed by Messrs. Kisch, Wake & Wild, of London) were for the plaintiffs, and Mr. G. A. Tuckey represented the defendants. By consent, judgment was given against the female defendant on both amounts, and the question was as to the liability of the husband. Mr. Davis said the plaintiffs were wholesale tobacconists in London, and they supplied the late Mrs. Gullick, who carried on business as a tobacconist in Baldwin Street for a considerable number of years. Plaintiffs' traveller, Mr. John May, supplied her with the goods, and accounts were rendered and sums paid. Mrs. Gullick died on May 31, 1898, and the first intimation plaintiffs had of her death was a letter written by the male defendant on June 4, stating that the business would be carried on as usual for the present, and in the meanwhile he would be obliged if they would forward a full statement of the account owing, if any, when the same should receive attention. The letter was signed "H. W. Naish, brother-in-law." Plaintiffs sent a detailed statement showing that the balance due from the late Mrs. Gullick was £34 19s. 3d. On June 9 the defendant, H. W. Naish, wrote a second letter enclosing a cheque for £,10, signed by himself, on account of the balance, and adding, "You may rely upon having the amount paid in full at an early date." Plaintiffs subsequently wrote to H. W. Naish requesting payment of the balance, and received in reply a letter signed by E. A. Naish, the female defendant, though it was in the same writing as the letters signed by H. W. Naish. A cheque for £10 on account was enclosed, and there was a promise to forward the balance as soon as possible. On December 15, Mrs. Naish told Mr. May, the plaintiffs' traveller, that she and her husband were carrying on the business, and on the strength of this statement Mr. May accepted an order from the defendants for further goods to the value of £22 9s. Further correspondence followed, the defendants' letters being signed by E. A. Naish. Eventually defendants' solicitors wrote stating that, in consequence of the pressure of creditors, Mrs. Naish had been compelled to realise the business with a view to equal distribution of the proceeds amongst the creditors, and enclosing £7 10s. as the plaintiffs' portion. John May, the plaintiffs' traveller, said that both Mr. and Mrs. Naish told him they were carrying on the business. Emily Naish, the female defendant, said she carried on the business after her sister's death. Her husband took no part in the business. The other defendant, H. W. Naish, also denied that he took any part in carrying on the business. He admitted that at his wife's request—she having no banking account—he remitted money, which she handed over to him, to the plaintiffs. His Honour said it was clear that Mr. and Mrs. Naish were executors de son tort of Mrs. Gullick, but the question whether or not they had fully administered the assets, must be referred to the Registrar, and the matter reported to him, and he would then make a final order as to judgment and costs. He found in H. W. Naish's favour upon the claim for £22 9s.

STURGEON v. HORNCASTLE. Before Mr. Justice Darling, last month, Mr. Sturgeon, a cigar merchant in the City, sued

Every Tobacconist who knows his business sells "PICK-ME-UP" Cigarettes.

to recover £183 1s. 2d., alleged to be due under a guarantee given to him by the defendants, Mr. W. G. Horncastle, Mr. C. F. Horncastle, and Mr. B. Bullock. The circumstances in which the action was brought were somewhat unusual. It appeared that in 1898 the plaintiff entered into partnership with Mr. Septimus Horncastle, the son of Mr. W. G. Horncastle. In 1899 the plaintiff discovered that Septimus Horncastle had misappropriated considerable sums of money which he ought to have paid into the partnership account. Finally there was a meeting at the offices of Mr. Horncastle's solicitors. On this occasion the guarantee now sued on was signed by the defendants. It provided that, in consideration of the plaintiff not pressing Septimus Horncastle for money due, the defendants would indemnify the plaintiff against loss, and pay him within seven days the amount due. At the same time the partnership between the plaintiff and Septimus Horncastle was dissolved, and Mr. Horncastle, sen., paid over a sum of £300 to the plaintiff in respect of what was due. On June 7 it was certified that the balance due was £168 17s. 6d., the total amount for which Septimus Horncastle had made himself liable in respect of defalcations being £468 17s. 6d., of which sum Mr. Horncastle, sen., had already paid £300. The balance was thereupon paid. The plaintiff now claimed that there was a further sum of £183 due under the guarantee, on the ground that the document covered not only the defalcations of Septimus Horncastle, but what was found to be due under the partnership as his share of trade losses. The defendants contended that the guarantee was only given to cover the defalcations of Septimus Horncastle, and, further, that it was signed under undue pressure, and in order to prevent the plaintiff from taking criminal proceedings against Septimus Horncastle. After a lengthy argument, judgment was given for the defendants.

CHALLICE v. WILLIS .- At the Exeter County Court, on February 2, MRS. CHALLICE, of 135, Fore Street, Exeter, newsagent and tobacconist, sued Mr. JOHN WILLIS, Sidwell Street, Exeter, butcher, for the recovery of £5 to cover damage to pictures, goods, and trade, and personal suffering and expenses consequent upon the entry into plaintiff's shop of a bullock belonging to the defendant through, it was alleged, negligent driving. Mr. S. Pope (Messrs. S. & J. Pope) for plaintiff; Mr. Tarbet (Messrs. Friend, Beal, & Tarbet) for defendant. On December 8, plaintiff was putting away papers under the counter of her shop, about noon, when the bullock suddenly entered the premises, knocking the door off its hinges, smashing a quantity of glass, damaging goods in a show case, and spoiling a number of papers which were being exhibited on the door and in the vicinity thereof. Plaintiff managed to clear out of the shop, but fainted, and owing to shock was unable for ten days to do any business, and had to be medically attended. This necessitated the bringing home from a situation a daughter (to whom plaintiff paid £1), and through the interruption and disorder a certain loss of trade was involved. According to Messrs. B. G. Challice (plaintiff's son), S. Manaton (employed by Mr. Boston, butcher, Fore Street), and H. E. Barber (employed by Mr. Webber, Fore Street), there was only one person in charge of the bullock at the time of the occurrence, and it was in an excited condition, and entered a passage-way farther up the street. It was submitted that under the city bye-laws cattle should not be driven through the streets without being headroped or otherwise properly secured, and under proper charge and control. The Chief-Constable (Mr. J. Short), however deposed that this bye-law was not strictly enforced, and that if an apparently quiet animal were in charge of two persons the arrangement was regarded as sufficient for the safety of the public. His Honour Judge Woodfall: But if a bullock breaks loose and goes into a shop it is not under proper control. The Chief-Constable: That's a thing I am anxious to have your decision on. Mr. Tarbet quoted the case of Tillott v. Ward to show that in the event of negligence not being established his client would not be liable for damage. He then called Mr. Arundell (Crediton) to prove that when the bullock left the Cattle Market to proceed up Fore Street it was quiet, and in charge of two drovers. He also called the drovers to prove that they were with the animal at the time, and Mr. Willis to show that the damage had been over estimated. His Honour, taking as his guide the independent testimony of the witnesses, Barber and Manton, held that the custom of the city that two persons should be in charge was not being complied with at the time the bullock entered the shop, and that only one person was in charge. He accordingly gave judgment for plaintiff for 50s., with costs.

GORDON v. SEDDON.—In the Queen's Bench Division, on February 22, ISAAC GORDON, the well-known money lender of Birmingham, who carries on business at Liverpool under the name of Garnett, and at other places under various aliases, sued FRANK SEDDON, of Seabank Road, Egremont, said to be a commercial traveller in the employ of a firm of tobacco manufacturers, to recover upon two promissory notes for £140 and £150, one given by the defendant in February, and the other in April, 1896. In each case the plaintiff advanced £100 to the defendant, who paid back £87 10s. on the first note and f 10 on the second. The defendant denied that he owed any money to the plaintiff, said he had been induced to sign the promissory notes by the fraud of the plaintiff, and within a reasonable time after the defendant had notice of fraud he repudiated the promissory notes referred to. The defendan: also counter-claimed damages for alleged libel, in which the plaintiff wrote: "Troublesome and miserable people of your type ought to be treated just like dogs, and I will treat you worse in future. I have come to the conclusion that you are a troublesome and miserable sort of man, as well as the sort who tries to baffle one the best way he can, and I have given strict instructions to look after you very stringently, and to run you in with a writ and the bailiffs as soon as ever possible; so be careful and pay prompt, and give me no trouble, or you will find out that you are in this instance dealing with a notorious and extortionate usurer, who is one of the hottest creditors you ever had." In another letter from plaintiff the defendant was accused of being guilty of "dirty, mean tricks and dodges." Mr. Hugo Young, Q.C., and Mr. Sherman appeared for the plaintiff, Mr. Rawlinson, Q.C., and Mr. R. B. Phillpotts for the defendant. Mr. Hugo Young, in opening the plaintiff's case, said there was no doubt that this case should never have been heard in a court of justice had it not been for the fact that the plaintiff was a money lender whose name had attained some notoriety, and in consequence of a case which had been decided against him borrowers were now setting up all over the country this defence of fraud, because Gordon traded at different places in different names, but the learned counsel submitted that the defence was not one which ought to influence the jury, as the conditions upon which the plaintiff advanced money were clearly stated to the defendant before he signed the promissory notes. He might add that the plaintiff had obtained summary judgment for the amounts due on the promissory notes without interest, and that the deferdant had paid £5 into court as interest on both notes. If the plaintiff did not get the full interest charged he should not dispute the amount paid in, but he submitted that plaintiff was entitled to judgment for the full amount of interest which the defendant agreed to pay. As to the alleged libel, the plaintiff had certainly used some strong language, but he wrote it only to the defendant, and he submitted there was no publication. Solomon Atkind, a clerk in the plaintiff's employment at Birmingham, identified the signatures to the two

promissory notes in question as being in the handwriting of the defendant. The defendant was to pay the amount of the first note off at the rate of £12 10s. per month, and the second one at the rate of £10 per month. In cross-examination, witness said the defendant had been borrowing money from Gordon under some of Gordon's aliases since 1895, in sums varying from £20 to £75, all of which had been paid off except the two sums now sued for. Witness could not say whether or not Gordon had "a gross of aliases," but he carried on business under several names. At present he carried on business at Birmingham as Edwards, Gordon, Rylands, and Grant; there had been other names, but the businesses under those names were closed. At Liverpool the names were Garnett and Crosfield. The businesses carried on under the names of Garnett and Cook at Liverpool had been closed. Asked as to the letters written by Gordon to the defendant, witness said he did not know anything about them. His Lordship pointed out that the letters were printed forms-(laughter)-and were filled in. A letter subsequent to the alleged libel, written by Gordon (as Dean, of Manchester) offering in very complimentary terms to lend defendant more money, was read by defendant's counsel. His Lordship: That is also a printed form. Another letter from plaintiff was said to be typewritten. Witness, further cross-examined, said he believed Gordon was not a British subject. He was born in Russia, had been convicted of fraud at the Worcester assizes, and sentenced to eighteen months' hard labour. Gordon was not present to-day because he was ill and in bed. Witness had no doctor's certificate of the illness. He had nothing to do with the conduct of the action. This concluded plaintiff's case. Mr. Rawlinson, in opening the defendant's case, said it was not often that a man who horrowed money from a money lender was in a position to come into court, but the defendant was in such a position. He had been in the employment of Messrs. Clarke & Co., tobacco manufacturers, of Liverpool, and had a good salary, but he expended a great deal of money in experimenting and taking out patents, and had had recourse to money lenders, but he would not have borrowed from the plaintiff if he had known that he was dealing with Gordon who had an unenviable reputation. Defendant then gave evidence to the above effect, and in cross-examination admitted that he had borrowed from two other money lenders besides Gordon, about £200 from each, but he did not borrow to spend money upon his personal pleasure. He always lived well within his income. He had now left Clarke & Co.'s employ and entered that of Lambert & Butler. Mr. Young submitted that as to the alleged libel there was no proof of publication, and if there were he submitted that what was complained of was not a libel at all, but merely abuse-vulgar abuse if they liked, but that did not make it a libel. His Lordship left the questions both as to fraud and to the libel to the jury, who, after forty minutes' consideration, failed to agree as to the libel, and were discharged on that issue without giving a verdict. As to the issue on the promissory notes, they found for the plaintiff, and his Lordship entered judgment for the plaintiff Gordon for £90 and costs, but granted a stay of execution for a week.

CLAUGHTON v. THOMPSON—This case, which was heard last month at the Knaresborough County Court, was an action wherein the plaintiffs, MESSRS. CLAUGHTON BROTHERS, umbrella manufacturers, of York Place, Leeds, sued MISS S. THOMPSON, tobacconist, of Market Place, Buxton, and late of Harrogate, for £14 13s. 7d., for goods supplied, work done, and money paid. There was a counter-claim for £49, for damage to and loss of goods. After a lengthy argument, judgment was given for defendant for £10, including costs.

PAPPAELIA v. GERALDIS. — Heard before Mr. Justice Bigham, on January 29. Mr. Keene Williams, Q.C., and

Mr. Rockingham Gill for plaintiff; Mr. Dickens, Q.C., and Mr. Rockingham Combant. In this case, M. PAPPAELIA, a wholesale tobacco merchant, sued defendant, a tobacco dealer, carrying on business at Coventry Street, W.C., for dealer, carrying on formal dealer, carrying on formal dealer, carrying on formal dealer, carrying on formal dealer, formal dealer, carrying on the formal dealer, carrying of the formal dealer, carrying on defendant had agreed, in writing, to purchase Turkish tobacco exclusively from him. The defendant contended that he had only agreed to pay for the tobacco after he had disposed only agreed to have a sum claimed was not yet due, as only a portion of the goods supplied had been disposed of In reply to the Judge, defendant's counsel said that when his client had sold all the tobacco he had purchased from plaintiff he would owe him £,143. His Lordship thercupon asked plaintiff if he would accept judgment for £143? To this plaintiff agreed, but defendant said that he would require time to pay. In the result, the learned Judge, by consent of the parties, entered judgment for the plaintiff for £143, without costs. Of this amount £100 was to be paid forthwith to plaintiff, and the balance of £43 in twelve months.

GOODBODY v. STEWARD.-A curious case for damages was heard last month at the Liverpool County Court before Judge Shand, when the plaintiffs, MESSRS. T. P. & R. GOODBODY, sued MR. HOLMES STEWARD, a naturalist of Liverpool, for damages for injury to business books and merchantable goods by the ravages of rats, consequent on the defendant's detention of a mongoose, and also for f,2 2s., the value of the mongoose. In opening the case, Mr. Benedict Jones, counsel for the plaintiffs, stated that a "mongoose" was a curious Indian wild animal resembling an English ferret, and largely used in some parts of the country for the destruction of rats and similar vermin. In October last the plaintiffs purchased one of these animals for a guinea from a man who was hawking them in Whitechapel, and they found it very valuable, until November 13, when it disappeared. The following day a tea merchant, whose premises were next door, and who at the time was not aware of the plaintiffs having owned such an animal, discovered it in his cellar, and supposing it to be some wild specimen that had escaped from one of the naturalists' shops in Manchester Street, not far distant, a communication was sent to the defendant. A man was sent from the defendant's shop, and the animal having been captured, the defendant declared that it belonged to him, and that it had escaped from his premises about two months earlier. Subsequently, inquiries having been made by the plaintiffs, they identified the animal, and demanded that it should be returned to them. The defendant, however, refused to deliver it up, and alleged he knew it to be his by a peculiar ring mark on its tail, and by the fact that it was of lighter colour than the one sold to the plaintiffs. The plaintiffs, however, would be able to call as a witness one of the men present at the sale to them, and he would prove that the description of the animal found in the tea merchant's cellar was identical with that of the animal in question, and as it was found within a day in the adjoining premises to the plaintiffs', he would ask the court to decide in favour of the plaintiffs. Mr. Quilliam, for the defence, stated that his client had lost two of these animals some months ago, and he had every reason to believe the "mongoose" captured in Whitechapel was his. He still believed so, but the animal having been sold by the defendant in the meantime it could not now be produced for identification. On the question of law, Mr. Quilliam contended that the "mongoosc" being fere naturæ, or a wild animal, could not be the subject of larceny at common law or legal proceedings thereupon. It was a wild animal that had escaped, and therefore could not be such for at common law. His Honour held on this point that the animal having been reduced to a state of captivity, and having

There is money in selling "PICK-ME-UP" Cigarettes.

only strayed as far as the adjoining premises, the action would lie. Mr. Quilliam thereupon relied upon his contention that the animal belonged to the defendant, who had recently imported a large number of them, which had been sold to people in the vicinity of Whitechapel, where great damage was done by the plague of rats. Many of the animals, he said, had escaped, and some of them had been recovered at a distance of a mile or two. It was believed that a "mongoose," though a larger animal than a ferret, could go through any hole through which a rat could go, and as they were naturally of a wandering disposition, it was difficult to keep them within the owner's premises. Evidence having been given on behalf of the defendant in support of his claim to the light-coloured "mongoose" with a "ring mark on his tail," His Honour, in giving judgment, said that all the probabilities were in favour of the plaintiffs being the owners of the animal. It was found in the cellar adjoining the plaintiffs' premises, and, according to the evidence, there was a communication large enough for an animal of this kind to pass through. It had been lost by the plaintiffs for only a day, whereas the defendant had lost his animals two months before. The claim for special damages, consequent upon loss by the plaintiffs of the animal's services, could not be (His Honour thought) entertained. His judgment would be for the plaintiffs for one guinea, the price they paid for the animal, and costs on that amount.

CHRISTIE v. CHRISTIE.—At the Court of Sessions, Edinburgh, on February 4, Lord Kyllachy had before him for judgment an action instituted by Mr. HENRY DUNCAN CHRISTIE, tobacco manufacturer, 30, Nicholson Square, Edinburgh, against his father, HENRY CHRISTIE, 11, Dick Place, Edinburgh. The summons concluded for declarator that 18 deposit receipts, amounting to £2,718 os. 4d., granted by the National Bank at their Dumfries branch in the name of the defender, formed part, as at June 4, 1897, of the cash in bank belonging to the business of tobacco manufacturer, formerly carried on by the defender and now carried on by the pursuer, and formed part of the property conveyed to the pursuer by the defender under an agreement, dated July 6, 1897. Declarator was also asked that the defender had no right to uplift the deposit receipts after the agreement had come into operation, and there was a conclusion for payment of £2,718 os. 4d. By the agreement in question the defender assigned his business, along with the profits, debts, and cash in bank belonging to it, to the pursuer, and the pursuer, on the other hand, discharged his rights of succession to his father. The pursuer maintained that the deposit receipts formed part of the property assigned to him-The defender averred that the deposit receipts represented savings from the business, and constituted part of his private capital, and did not constitute cash in bank belonging to the business within the meaning of the agreement. Assuming that the deposit receipts were held to fall under the agreement, the defender reserved right to reduce it on the ground that it was executed by him under essential error. He never intended to make a gift to his son of the money in addition to all the other benefits he conferred upon him by the agreement. Lord Kyllachy said the case related to a somewhat singular claim by a son against his father, as to the moral aspect of which he was not called upon to express an opinion. He had come to the conclusion that the defender should be assoilzied from the conclusions of the action, with expenses. He had written an opinion, but he did not propose to read it, as time was pressing. Counsel for the Pursuer-Mr. Campbell, Q.C., and Mr. Guy. Agent-F. M. N. Young, S.S.C. Counsel for the Defender-The Dean of Faculty, Q.C., and Mr. Hunter. Agents-Campbell and Smith, S.S.C.

HIRSCH v. WOOLVAN .-- On February 7, in the Queen's Bench Divisional Court, before Mr. Justice Channell and Mr. Justice Bucknill, an appeal was heard in the case of HIRSCH v. WOOLVAN. It was an appeal by the defendant in a case tried in the Huddersfield County Court, in which the Judge found for the plaintiff in an action to recover, upon alleged contract, the price of a quantity of cigars purchased in bond from the plaintiff's traveller. The defence in the court below was that the cigars were not according to contract. Mr. Scott Fox., Q.C., appeared for the appellant, and Mr. Longstaff for the respondent. Mr. Scott Fox, Q.C., in opening the case, said that the plaintiff was a cigar merchant and the defendant a dealer in cigars in Huddersfield. Mr. Woolvan agreed, through the plaintiff's traveller, to buy 10,000 cigars of two different sorts on or about June 9 1899, they being in bond at the time. The duty was paid by the vendor, the present plaintiff, and an action was brought in the county court to recover the duty paid-£62 4s. 8d. The price of the cigars was £104 14s. 4d., and a writ was issued in June last in the High Court for the price, the case being sent down to the County Court to be tried. At the trial the County Court Judge held that the only question for the jury was whether or not there was a request on the part of the defendant to the plaintiff that the plaintiff should pay the duty and take the cigars out of bond. The plaintiff, at the request of the defendant, paid the duty, but that, counsel submitted, was independent of the contract, and the cigars having been rejected by reason of their not being according to sample, That question the plaintiff did not attempt to litigate until he had got his verdict for the duty. The case for the defendant was that he was not responsible, as the cigars were not up to sample submitted by the traveller, and that the order to the plaintiff to take the cigars out of bond and pay duty was not a contract to buy, but a contract to buy such cigars as were according to dock sample. The Judge held that no evidence was admissible except the request of the defendant to the plaintiff to pay duty and clear the cigars. He submitted that the Judge had made a mistake in law, and asked for a new trial. Mr. Longstaff, for the respondent, submitted that the learned Judge was right. The goods were sold after exhibition of part of the bulk. The dock samples were not drawn by the owner in any such case, and the contract depended upon the arrangement made on the exhibition of the samples by the traveller. Counsel submitted that as the plaintiff sold only in bond and did not clear cigars, the contract was completed by the defendant when the duty was paid to his order. There being no bond stores in Huddersfield, the duty was paid by the plaintiff, a London merchant, for the convenience of this Yorkshire trader. After further argument the appeal was allowed, with costs to the defendant, unless the parties should consent to try the whole question, in which event costs would abide the result.

KING v. THE RIMBOEN CIGAR COMPANY.—This was an appeal by the defendant company, heard on February 8, before Lords Justices A. L. Smith, Collins, and Romer, asking that the verdict and judgment entered for the plaintiff at the trial of the action before Mr. Justice Day and a special jury, might be set aside, and judgment entered for them, or, alternatively, for a new trial, on the ground of exclusion of material evidence and misdirection. Mr. C. F. Gill, Q.C., and Mr. Abinger appeared for the company; Mr. Marshall Hall, Q.C., Mr. Emile Cannot, and Mr. A. M. Talbot for the plaintiff. The facts were substantially these: The plaintiff, Mr. F. B. King, who was a commercial traveller, in April, 1898, entered the employment of Messrs. Lafone & Tom Brown, well-known cigar and tobacco merchants, of London, who trade as the Rimboen Cigar Company, as their repre-

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sentative in the eastern counties, where he had a connection, having previously travelled that district for another firm. The defendants did not authorise him to receive money on their behalf or to give receipts to customers, and some correspondence passed between the parties on the subject, as the plaintiff bad many old customers who preferred to pay him direct instead of sending their remittances to the defendants in London. Among his friends was a licensed victualler, a Mr. Smith, of the "Running Buck," Ipswich, who was indebted to the defendants to the amount of £2 by. 3d. for goods supplied, and the plaintiff, early on October, 1898, collected this money from him, and gave notice to the defendants that he had done so. On October 12, the defendants wrote terminating plaintiff's engagement, and asking for an account. He replied, stating again that he had received the £2 6s. 3d. from Mr. Smith on their behalf, but that he held it against a sum of £2 7s. 1d. due to him from the defendants for postage and out-of-pocket expenses. In December, 1898, the defendants sued for this amount in the City of London Court. Mr. King stated, in defence, what had happened, and judgment was entered for him. The same evening (December 7), when Mr. King was just getting into the train to return home to Ipswich, he was arrested by a detective and taken to a police-station, and there charged with embezzling £2 6s. 3d., the moneys of his employers. He was detained all night, and the next morning was brought up before the alderman, and the charge was dismissed. Mr. King then commenced the present proceedings against the defendants, claiming damages for malicious prosecution and false imprisonment. The defendants, at the trial, denied that the plaintiff had been given in charge by them, and pleaded that there was not an absence of reasonable and probable cause. The plaintiff, having given evidence in support of his case, was crossexamined as to his alleged transactions in connection with his old firm, and as to his selling cigars on his own account, and other matters in no way connected with the Smith incident, The defendants tried to show in this way that the plaintiff had improperly received money due to them from other customers, particularly with regard to an account for the sale of cigars to a man named Seal. The learned judge ruled that evidence on this matter was not admissible, and that the defendants must restrict themselves to what had occurred in reference to Smith's account, which alone was dealt with in the pleadings. No witnesses were called for the defendants, and the jury found that the defendants had acted without any reasonable and probable cause, and gave the plaintiff £250, and judgment was entered accordingly. Lord Justice A. L. Smith, in giving judgment, said the appeal was brought on the ground that the judge at the trial had "shut out" evidence as to a transaction with another customer named Seal. The defendants alleged this evidence would have had an important bearing on the first question before the jury, namely, whether they had acted maliciously or not, and might have lessened the damages in the claim for false imprisonment, to which there was no defence, the only question being the amount of damages the plaintiff was entitled to. If this evidence had been admitted (and it was not for that court to express any opinion) it might or might not have altered the verdict; but he thought the defendants were entitled to a new trial on the ground of wrongful rejection of evidence and on the ground of misdirection. The costs of the first trial will follow the result of the new trial. The other Lords Justices concurring, the defendants' appeal was allowed, and a new trial ordered.

PILCH v. SEEHOFF.—At the Brighton County Court, on the 2nd inst., a claim was brought by MISS ALICE PILCH, of 49, Gardner Street, against CHARLES SEEHOFF, a house agent, of 66, Queen's Road, for the sum of £5, which had been paid on deposit, for the purchase of the plaintiff's tobacconist's

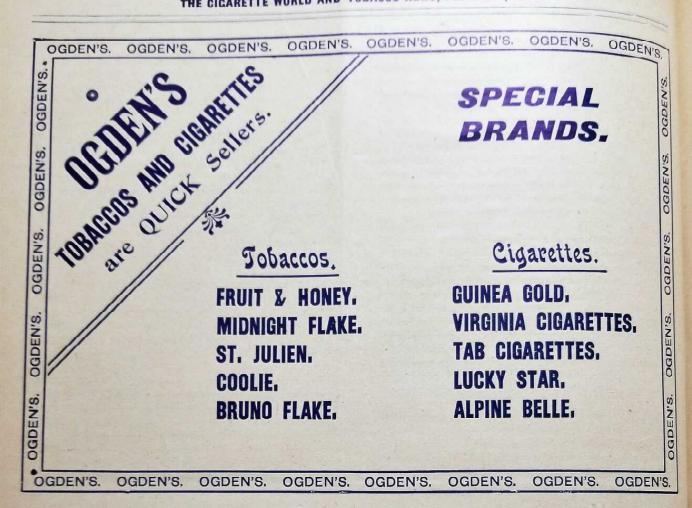
business. The defendant had, it seems, agreed to find a purchaser for her business on condition that he was given 5 per cent. commission on the goodwill, which was put at £100. He found a Mr. Rix, of Hastings, who paid a deposit of £5, but who shortly afterwards telegraphed that he could not go on further in the matter, and would forfeit the deposit. This deposit the defendant claimed, on the ground that it was his commission. The Judge thought otherwise, and gave judgment for Miss Pilch for £4 15s., leaving the defendant 5s. as his commission.

POLICE NEWS.

At the Bristol Police Court, on January 24, before Mr. A. W. Summers, ALBERT LAWRENCE HOOPER, 24, was charged on remand with stealing from the house of SUSAN PERRETT, a purse and £17 in money. Miss Perrett, residing at Queen's Road, previously stated that she carried on business there as a tobacconist. The defendant had been employed on some work in her house in April last, and on the afternoon of the 8th she found him in her bed room. She asked him what he was doing there, and he replied that he had finished work and went there to fetch his bag of tools. She missed the purse and £17 from a drawer in the room. George Wakley, assisting his son, a plumber and decorator, of the Triangle, said he did some work at Miss Perrett's house in April, and the defendant accompanied him as a labourer. Miss Perrett's bed room had been cleared of furniture with the exception of the chest of drawers and an old bedstead, in order to prepare for the paperhangers. The evidence previously given was read over, and the accused was further charged with stealing tools, value 4s., the property of Mr. Wakley. George Wakley said he had examined the tools-a wood chisel, a chisel knife, a stopping knife, a small trowel, and shave hook-which he identified as his property. There was also a paper scraper belonging to his son. The tools, with others, were at Miss Perrett's when he left on Saturday, April 8. There were others, about which there was some doubt as to the ownership. The articles enumerated were worth 4s., but cost much more when they were new. An assistant to Wm. Roberts, pawnbroker, of Blackfriars Road, London, stated that the articles produced were pledged by accused on September 4 for 2s. 6d. Sarah Perrett, also of Queen's Road, said that her sister, witness, and Mr. George Wakley were the only ones who could have gone into the room where the locked drawer was, except the accused. She saw the latter on the premises after Mr. Wakley had left. Accused left carrying two bags on his back. Sydney Hollier Wakley said they first employed the accused in March. On Saturday, April 8, he did not call for his wages or return to work on the Monday. Witness had refunded Miss Perrett nearly one-half of the money taken. Detective Wall deposed that on the 8th ult. he met the prisoner on Tower Hill, and arrested him on the charge of stealing the £17. He said, "You've made a mistake. I've just come up from the hills." He said his name was Albert Jones. When at the station he gave the name of Albert Lawrence Hooper, and said he should plead not guilty. On him was found the pawn-ticket for the tools produced. When told that morning of the further charge of stealing the tools, he said he had put them in his basket by mistake. Witness was present at Cardiff Quarter Sessions on April 9, 1897, when accused was sentenced to three months' hard labour; and at Taunton Quarter Sessions on June 29, 1898, when he was sentenced to four months' hard labour. Prisoner was now committed for trial at the Assize on both charges.

On January 24, at Hyde, a boy named WALTER PILLING, of Stockton Road, Chorlton-cum-Hardy, Manchester, was

The most profitable 3d. and 6d. packet, "PICK=ME=UP," in 12's and 25's.



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Pipe repairing done in all

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We have a large and efficient staff of Workmen.

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THE CIGARETTE WORLD AND TOBACCO NEWS, FEBRUARY, 1900.

TRADE NEWS AND NOTES -continued.

At the Shire Hall, Nottingham, on February 3, before Mr. A. Heymann, Mr. W. Wright, Mr. J. R. Starkey, Mr. E. W. Enfield, Mr. A. Radford, and Mr. J. Lewin, ESTHER GERTRUDE HALL, a respectably-dressed young woman, was summoned for neglecting to fulfil her contract of apprenticeship with MESSRS. DENTER, cigar manufacturers, of Hucknall Torkard and Nottingham. Mr. F. Berryman appeared for complainants, and reminded the Bench that this was an adjourned case. Some weeks ago the defendant was brought up on the same charge, and pleaded that she was not physically capable of carrying out her duties, and he (Mr. Berryman) asked that the Bench should ask some medical man to examine the defendant. In compliance with the request of the Bench, Dr. Herrick had since made an examination, and was now prepared to give evidence. Dr. Herrick was then called, and stated that he had examined the defendant, and in his opinion she was physically capable of resuming her occupation. The mother of defendant remarked that she hoped the manager of the firm would be able to find her daughter a different kind of employment, in which she would be free from the draughts of cold air. The Bench made an order that defendant should resume her apprenticeship at once.

At the Clerkenwell Police Court, on January 31, MARTHA PICKERELL (17), of 18, Wilton Square, Islington, was charged with stealing a packet of tobacco, value 4½d, the property of WALTER LEV, of 144, Essex Road. Prosecutor, a tobacconist, said he missed a quantity of tobacco on taking stock on Tuesday night. That morning (Wednesday) he missed another packet, and taxed the prisoner, who was in his service, with taking it. Prisoner denied the charge, but admitted taking some cigarettes. Witness then missed from his stock a considerable quantity of cigarettes and some cigars. Prisoner, he had found, had given them to a young man. Prisoner pleaded guilty, and, expressing her sorrow, wept bitterly. Prosecutor said he did not wish to press the charge against the prisoner, her sweetheart being the real defaulter. Mr. Bros discharged the prisoner.

At the Guildhall, Nottingham, on January 18, before Mr. R. Halford and Mr. J. T. Spalding, AMOS ATKIN TATHAM, 16, a packer, living at 82, Garfield Road, was placed in the dock charged with the theft of two boxes of cigarettes, of the value of 6s. 3d., the property of MESSRS. ALTON & Co., Derby Road, on the 17th ult. Defendant had been in the employ of the prosecutors, and took the cigarettes from the premises. Police-constable Simpson took him into custody, and, when charged, he admitted the theft. This being his first offence, he was let off with a fine of 20s.

At the Wallasey Petty Sessions, on January 26, DAVID JOHN KILLEON, tobacconist, of 21, Netherfield Road, Liverpool, was charged with being a wandering lunatic. A constable deposed that prisoner accosted him the previous night at New Brighton, and made a rambling statement, in the course of which he stated that he had killed his wife. Prisoner was remanded to the workhouse for 14 days.

At the Lincoln City Police Court, on January 25, before Mr. Sharpley Bainbridge, Alderman Dickinson, and Mr. T. Martin, JAMES RILEY, private 3rd Battalion Lincolnshire

Regiment, was charged with breaking and entering a lock-up shop occupied by MESSES. GARTON BROS., at 238, High Street, and with stealing three boxes of cigars and nine wooden pipes, of the value of 18s. 6d., the property of Messrs. Garton Bros., wholesale tobacco merchants, shortly after midnight. P.-C. Milner stated that about 12.25 a.m. he was on duty in Mint Street, and he heard the sound of breaking glass. He went in the direction of the sound, and saw the prisoner at the end of Park Street. He afterwards saw him reaching into the window and taking something out with his hand. He followed the accused, and took from under his tunic three boxes of cigars and four wooden pipes, and he afterwards picked up four other pipes. The accused was a little the worse for drink, but knew what he was doing. In reply to the charge prisoner said, "I was drunk, and did not know what I was doing. I don't remember anything." He was committed for trial at the Quarter Sessions.

At the West Ham Police Court, on January 15, FRANK DOWSETT, 17, a shop assistant, of 9, Union Road, Plaistow, was charged with wilfully damaging an advertisement tablet, the property of WILLIAM GROOM, a tobacconist, of 36, High Street, Plaistow. Constable Francis, 26 K R, said that at 10.30 o'clock on the night of the 14th ult, he saw the prisoner and another young fellow with two young women passing along High Street, Plaistow. As they passed the prosecutor's shop the prisoner jumped up, and with a stick he struck a glass tablet which was 10 ft, above the path. One side of the tablet was broken, and the corner of it damaged, and the prisoner, when caught, said he did not think the tablet would break, fancying it was enamelled iron. This was his defence now, and Mr. Baggallay told him he must take the consequences of his action. He must pay 20s. damages, and 7s. to include fine and costs.

Two cases which are regarded as being of great importance to the tobacco trade were heard before the Southampton Bench on the 8th inst. Two travellers in the employ of leading firms were summoned for unlawfully hawking tobacco. In the course of their rounds they called on certain publicans with whom they had standing orders for the supply of tobacco. A revenue officer who was in a back room asked the landlady to purchase certain cigarettes and cigars which had not been ordered, and these were at once supplied. The Excise contended that this constituted "hawking" tobacco, and was a very serious offence. The defendants, it was urged, were not licensed, and could not be licensed, to hawk tobacco, and if the practice was allowed it would open the door for the disposal of a large quantity of smuggled tobacco to the detriment of the revenue. The defence was that defendants had acted in ignorance of the law. There were two informations in each case, and fines of £5 and costs were inflicted on the four summonses.

WILLIAM CLARKE, of New Ferry, was charged before the Birkenhead Bench, on February 8, with having stolen a quarter of a pound of tobacco, the property of MALCOLM WALLACE, New Chester Road. Prisoner went into Wallace's shop on the previous Tuesday night while prosecutor was in the adjoining room. Wallace's daughter saw the man take the tobacco off the counter, and when charged with this he said he knew nothing about it. Miss Wallace told him to turn his pockets out, and she herself searched him, and found the tobacco. Prisoner now repeated that he knew nothing about it, and said Miss Wallace had first picked something up from the floor and then gone to his pockets. He was sent to gaol for twenty-one days' hard labour.





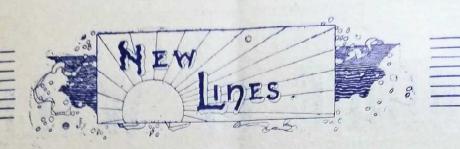
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LEICESTER.



manager of MESSRS, R. & J. HILLS' cigarette department, we recently had the privilege of inspecting many of the good things which have been, and are being, prepared for the delectation of the cigarette smoker, and we propose to mention in this column a few of the latest novelties, as well as one or two special brands that have appeared during the last few months.

Amongst the former is "MARQUISE," a delicate little cigarette made more especially for feminine lips, and which is manufactured both in Turkish and Virginian tobacco. These are packed in "paddedlid" boxes containing 50 and 100 pieces, and are got up to attract the attention of the fair dames for whose benefit they are chiefly intended. It must not be inferred from this, however, that the tobacco used has not received careful attention, for these delicate whiffs are made from skilfully-blended leaf, as it is notorious that when ladies do fall (or rise) to the influence of the weed, their palates are in most cases more susceptible than those of the sterner sex. "Marquise" is a good line, and should be stocked accordingly.

Quite the opposite, so far as size is concerned, is the "MAJESTIC" brand, a 22-ct. gold-tipped cigarette of such magnitude that it runs about 12 to the oz. These are manufactured from pure Virginia leaf, and are packed only in 100's. Having had the pleasure of sampling "Majestic's," we can testify to their excellent qualities, and, at their price of 55s. per 1,000, they constitute an excellent line to either retail at 1d. each or sell in their original package. To those tobacconists who have a trade connection among restaurants and licensed houses, "Majestic's" should be a good cigarette to stock, seeing that they are about 4 in. long, TIPPED, at 5s. per lb., and "OCEANIC,"

Under the courteous guidance of the thus presenting quantity and quality com-

"MUELLA" is an Egyptian cigarette of which Messrs. Hills are justly proud, and which has already in a short space of time made a considerable name for itself among this class of goods. Packed in tins containing 25, 50, and 100, and elaborately labelled in true orthodox fashion, this brand is particularly good value at the price catalogued, viz., 46s., 45s., and 44s. per 1,000 in the above respective packages.

"TOP-HANA" is another cigarette made from Turkish tobacco at a little less money than the foregoing "Muella," and is being pushed by the firm on account of its excellent value all round. "Top-hana's" are also packed in 25, 50, and 100, at the rate of 45s., 42s., and 40s. per 1,000, all of these prices being, of course, subject to the usual discounts.

In weight cigarettes, Messrs. R. & J. Hill, Ltd., continue to show that enterprise which has for some time past marked the firm's phœnix-like flight to the front amongst manufacturers. Their "DUBEC, No. 1," an oval cigarette of first quality manufacture, and their "STRAIGHT-CUT GOLD-TIPPED," both of which are packed in 1-lb. boxes, will commend themselves for value, and show an excellent margin at 1s. per oz., the wholesale price being 10s. 6d. per lb.

The O.I.C. (Original Idea Cigarettes) and F.V.C. (Finest Virginia Cigarettes), packed in 1 lb. boxes, at 5s. and 5s. 6d. per lb. respectively, are also to be mentioned among specialities of the firm, while CORK-

at 4s. 4d. per lb., deserve a place on account of their distinctive merits.

*

A novelty which has recently been introduced, and which has met with a very satisfactory result, is a strong and well-made nickel-plated CIGARETTE CASE that Messrs. Hills are utilising in the distribution of one or two of their favourite brands, notably "Majestic" and the well-known "Imperial." In the first case 12 of the "Majestic" cigarettes are packed in a specially large plated case, with inside spring arms, and in the other 14 "Im perials" are placed in an ordinary-sized case of the same manufacture. The prices of these are-"Majestic's," 15s. per doz., and "Imperials," 8s. per doz.

While in Messrs. Hills' factory we were shown three specimens of handsome CICARETTE SHOW CASES, which will soon be ready for delivery to those fortunate enough to obtain them. Two of these are designed for lying flat on the counter, and the other one is a double-winged, stand-up case with drawers. All are made of solid mahogany, with embossed gilt lettering, and they will certainly add to the furnishing of any store where they may be exhibited.

From MESSRS. W. & F. FAULKNER. LTD., of Blackfriars Road, London, and Canterbury, we have received a copy of the ILLUSTRATED CATALOGUE just issued by that firm. The list contains full particulars and prices of the many specialities for which this old-established business is noted, and is printed on highly toned paper, which gives full effect to the numerous illustrations of the interior of the factory, with which it is interspersed. Altogether the brochure is a most artistic one, and reflects great credit upon the issuing firm.

FLOSSIE (looking up from her history): "Well, what I don't understand about Columbus discovering America is how he knew it was America when he'd never seen it before."

THE Lady: "And so you're going to buy your uncle a pipe with your pennies, instead of spending them for sweets?"

The Dear Children: "Yes'm; then uncle will give us a shilling and we can spend that for sweets."

93, Aldersgate

MESSRS. JOSÉ TINCHANT Y GONZALÉS & CIE., Cigar Manufacturers, Antwerp.

SPECIALITIES; La Fleur de Don José, Curiosidades, Dulzuras, Victoribus Palmae, Honi Soit Qui Mal y Pense, Imperia, Esperance, Indépendante, La Sirène, &c.

SEND FOR PRICE OF

THE NEW 3d. CIGAR,

Messrs, T. RILEY & SON, Ltd.,

Manufacturers of the PATENT PAPERLESS CICARETTES, Patent No. 23,211, and the New Hand-Made Cigarette, NAVY BRICADE, with labels of the Brigade Guns silencing the Beors' "Long Tom."

SEND FOR PRICE-LIST

WALWORTH, (WHOLESALE ONLY) TO R. P. GLOAG & CO.,

LONDON, S.F.

THE ORIGINAL MAKERS OF LOS BRILLIANTES AND CICARETTES IN ENCLAND. ESTABLISHED 1851.



HOFFMAN HOUSE CIGARS

(The HILSON COMPANY, NEW YORK, U.S.A.) Agents for the Provinces:

, COOPE & CO., Ltd., Burton-on-Trent, CICAR IMPORTERS & BONDERS.

Telephone: 137, NATIONAL.

Telegrams: WHISKY, BURTON-ON-TRENT. TERMS AND PRICES ON APPLICATION.

Tobacco Culture in Ireland.

In 1898 the Donaghpatrick (County Meath) Agricultural Cooperative Society commenced to make experiments in the growing of tobacco, and we are now informed that, as the fruit of their labours, there promises to spring up a new and profitable Irish industry. This society established an experimental farm in 1897, and has since made many valuable investigations. Unhappily, the growing of tobacco is prohibited in the United Kingdom under a penalty of £10, except in a medicinal garden to the extent of halfa-pole, and permission had to be obtained from the Excise authorities to make experiments on a larger scale. Now, however, that a prima facie case has been made out that the industry is a paying one, the fact that the collection of the duty may impose extra trouble on the Excise authorities if the Act is repealed should not be allowed to weigh against the benefit which is likely to accrue to the country. As the society had to do without the opinion of experts, and was greatly handicapped by lack of funds, the experiments made in 1898, though promising much, were not altogether Messrs. Carter supplied the seed, which was satisfactory. described as "English Virginian." The characteristic of Virginian tobacco is that the leaves are large, brown, and unctuous. The seeds were first sown in boxes early in the spring, and about the middle of June the plants were put down in a portion of a turnip field reserved for them, measuring seven yards square. In addition to farmyard manure, they had superphosphate added at the rate of eight cwt. per acre. The plants grew to the height of seven feet six inches, except those which had been nipped off. The usual course adopted on plantations is to nip off the top when the plant has six or seven leaves, and is ready to put forth a stalk. This prevents flowering, and largely increases the size, thickness, and softness of the leaves. All buds sprouting from the axils of the leaves are also nipped off. The crop was cut down at the end of September and dried, but unfortunately the society were not aware of the proper mode of fermenting it, and consequently the tobacco was devoid of flavour. A sample was sent to a tobacco manufactory, and it was declared that, while it had no flavour, it was large and finely grown. An American gentleman of considerable experience in tobacco culture, who saw the crop growing, said it was equal to any he had seen in America or Cuba. In the experiments conducted last year the society profited by the experience of the year before, and the mistakes then made were not repeated. They also obtained valuable assistance from a gentlemen who had lately returned from America. Full details of the experiments will be found in the subjoined extracts from Colonel Everard's letter. Of course, the main object of the experiments is to obtain leaves of good quality, as large and as numerous as possible, and for this purpose great attention is paid in America to the preparation of the soil. The plants are generally from three to six feet high, and the leaves have an average length of two feet. Notwithstanding the unfavourable autumn, the average length of the leaves of the Irish plants was about three feet, and the breadth eighteen inches. Messrs. Goodbody have not been able to produce a foreign growth within six inches of that length, and their opinion of the tohacco is most favourable. Messrs. Lalor, of Nassau Street, to whom a sample was submitted, said it was of excellent quality, and that it was worth 4s. 8d. a pound wholesale. As it can be sold at a large profit for 4s. a pound, and the foreign tobacco sold at that price is of very poor quality, it should command a very large sale. It is intended to experiment this year with higher-class tobaccos and on different varieties of soil, so that the species most adapted to the soil and the climate may be ascertained. It would be well that Irish members of Parliament should combine for the repeal of the present law, so that this budding industry may have every chance of becoming a success. Perhaps, in the near future, the tobacco plant will be as familiar a sight in the fields as its compatriot, the potato. The following extracts are taken from a letter from Colonel Nugent Everard, President of the Donaghpatrick Cooperative Agricultural Society, in reference to the cultivation of

Last year, having obtained a few hints from a young friend

lately returned from America, we were able to carry out successfully the process of drying and fermenting the crop, and prove to demonstration that it can be profitably grown in Ireland. Two sites were selected in order to test the influence of different descriptions of soil and treatment upon the growth of the crop.

Site No. 1 was a patch measuring 49 square yards (one Irish perch) in the middle of a turnip field, receiving the same amount of manure and the same treatment as the remainder of the field.

Site No. 2 was of similar area, but in an old garden; the crop, besides being heavily manured, received second doses of liquid manure. In neither case was any artificial manure used.

The soil of No. 1 was a clay loam of second quality; that of No. 2 was a very deep clay loam of first-rate quality. Great care was taken to stop the leading shoots at about four feet six inches high, and to remove all auxiliary shoots.

The crop was cut and brought home on the 29th September; that of No. 1 plot was hung up in a shed with a felt roof behind a north wall; and that of No. 2 plot was suspended on wires under a glass roof facing south. No artificial heat was used, and the process of drying was consequently difficult and tedious, occupying six weeks, during which period No. 1 lot had acquired an olive green colour, and No. 2 a hazel brown colour. The leaves were next stripped from the stalks, tied into "hands" (that is, about as many as could be encircled at their lower ends with the thumb and forefinger); the "hands" were then "bulked" (that is, placed in a heap about three feet high). An active fermentation took place, which was rather prematurely stopped by putting on weight. Eventually the bundles of leaves had to be again hung up owing to excessive sweating in bulk. . . . At last the crop was weighed and packed, the duty paid, the case stamped by the Excise officer, and despatched to Messrs. T. P. & R. Goodbody to be manufactured as flake and plug tobacco.

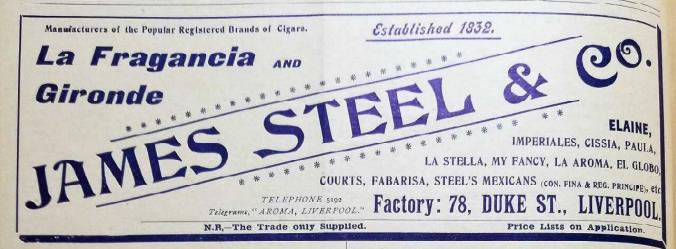
The weight of No. 1 lot amounted to 14 lbs. 12 ozs.; that of No. 2 to 20 lbs. 15 ozs. The revenue duty charged amounted to

2s. 8d. per lb.

Messrs. Goodbody had estimated the cost of manufacturing at fourpence per pound, but, with great public spirit, they undertook to manufacture the tobacco gratis. They also referred me to Messrs. John Ross & Co. as one of the largest firms of brokers in Liverpool, to whom I sent a few sample leaves, and in due course received the following opinion: - "It seems to show up fairly well in quality, and smokes satisfactorily. Of course, a great deal will depend upon the way in which this tobacco is cured, and whether it will be serviceable or not." The manufactured tobacco can now be seen in the offices of the I.A.O.S., and, considering that, in Messrs. Goodbody's own words, they "put no added flavour into it, in order to see all the capabilities of the tobacco," the result, I think, may be considered satisfactory. The 35 lbs. of leaf produced 33 lbs. of tobacco, and, taking the two plots together, the average produce per acre (Irish) amounts to 2,640 lbs., or per acre, statute, 1,681 lbs. These figures may be taken as a low estimate, as the number of samples taken before the weighing no doubt sensibly affected the calculation.

The gross value of the crops per Irish acre, calculating the manufactured tobacco at 4s. 528 per lb. wholesale From which must be deducted Excise duty at 2s. 8d. per lb. ... And cost of manufacture at 4d. per lb. 396 £132 Leaving for rent, labour, and profit

The wet autumn of 1899 was unfavourable to the ripening of the crop, and if the summer had been wetter the growth would have been more luxuriant. Still, many of the leaves measured over three feet in length by eighteen inches in width, and Messrs. Goodbody, at the time of my visit, could not produce a leaf of foreign growth within six inches of that length. Messrs. Carter, who supplied the seed, described it as English Virginian. This year our Society intend to try other varieties capable of producing a higher class of tobacco.





The following appeared in the Trade Marks Journal of January 17, 1900:—

Rubella.—221,284. Cigars, tobacco, and cigarettes. Edgar Reeve and Walter Reeve, trading as John Reeve & Sons, also as J. Reguras & Cie., 6 & 8, Burley Lane, Leicester; cigar manufacturers. March 8, 1899.

The Marble Arch.—" The essential particular of the Trade Mark is the device, and the applicants disclaim any right to the exclusive use of the added matter." 226,696. Tobacco, whether manufactured or unmanufactured. Ogden's, Ltd., 33, Wapping, Liverpool; tobacco and snuff manufacturers. October 25, 1899. By consent.

Charming Thoughts.—226,962. Cigars. The Firm trading as R. I. Dexter. 3, Wilford Street, Nottingham; cigar manufacturers. November 7, 1899. By consent.

Glory's Reward.—227,265. Tobacco, whether manufactured or unmanufactured. F. & J. Smith, 151-163, George Street, and 29-33, North Albion Street, Glasgow; tobacco, snuff, and cigarette manufacturers. November 21, 1899.

After the War.—227,267. Tobacco, whether manufactured or unmanufactured. F. & J. Smith, 151-163, George Street, and 29-33, North Albion Street, Glasgow; tobacco, snuff, and cigarette manufacturers. November 21, 1899.

La Rosanella. — 227,784. Manufactured tobacco. Lambert & Butler, Ltd., 141-4, Drury Lane, London; tobacco manufacturers. December 15, 1899.

The following appeared in the Trade Marks Journal of January 24, 1900.

Celtic Shagg.—"The essential particular of the Trade Mark is the device, and the applicant disclaims any right to the exclusive use of the added matter, except in so far as it consists of his own name." 224,749. Manufactured tobacco. Fred

Thomas, trading as Thomas & Co., 5, Station Road, Ashley Hill, near Bristol; tobacco manufacturer. July 19, 1899. By consent.

Bacco'r Cetyn Cwta.—"The essential particulars of the Trade Mark are the device (which is a portrait of one of the partners in the applicant Firm) and the facsimile signature, and the applicants disclaim any right to the exclusive use of the udded matter, except in so far as it consists of their own address." 225,041. Tobacco, whether manufactured or unmanufactured. W. Petters, Hughes & Co., Crane Tobacco Factory, Crane Rank, Chester; tobacco and snuff manufacturers. August 3,1899. By consent.

Golofina.—226,332. Tobacco, whether manufactured of unmanufactured. The Honourable Evelyn Henry Ellis, 35, Portland Place, London; [no occupation]. October 6, 1899.

Captain James Cook.—" The essential particular of the Trade Mark is the device, and the applicant disclaims any right to the exclusive use of the added matter." 226,625. Tobacco, whether manufactured or unmanufactured. William Foster, 51, Baxtergate, Whitby, Yorks; tobacconist. October 23, 1899.

Ogden's Coolie Shag Cigarettes.—"The essential particulars of the Trade Mark are the following: The combination of devices and the word 'Coolie,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name." 226,936. Cigarettes. Ogden's, Ltd., 33, Wapping, Liverpool; tobacco and snuff manufacturers. November 6, 1899. By consent.

Orosmades.—227,157. Tobacco, whether manufactured or unmanufactured. Eldon & Thurlow, 2, Queen Anne Buildings, Baldwin Street, Bristol; and 80A, Fenchurch Street, London, E.C.; cigar importers. November 15, 1899.

Raguna.—227,225. Tobacco, whether manufactured of unmanufactured. The Honourable Evelyn Henry Ellis, 35, Portland Place, London; [no occupation]. November 18, 1899.

Yaruca.—227,226. Tobacco, whether manufactured of unmanufactured. The Honourable Evelyn Henry Ellis, 35, Portland Place, London; [no occupation]. November 18, 1899.

Poker.—227,371. Tobacco, cigars, and cigarettes. T. P. & R. Goodbody, Tullamore Tobacco Factory, Greenville, Dublin; tobacco manufacturers. November 24, 1899.

"PICK-ME-UP" Cigarettes are booming and yield good profits.

NEW BRANDS-continued.

Moonstone.—227,425. Tobacco, whether manufactured or unmanufactured. Fairweather & Sons, 108, Seagate, Dundee; tobacco manufacturers. November 27, 1899.

El Bastidor.—227,661. Tobacco, whether manufactured or unmanufactured. Walters & Co., Ltd., 1, Church Row, Houndsditch, London, E.; tobacco manufacturers. December 8, 1899.

Wills' Anchor Cut Plug.—"The essential particulars of the Trade Mark are the following: The combination of devices and the word 'Anchor,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name." 227,304. Manufactured tobacco. W. D. & H. O. Wills, Ltd., Bedminster; and Redcliff Street, Bristol; and 52, 53, & 54, Holborn Viaduct, London; tobacco manufacturers. November 23, 1899.

227,349. Manufactured tobacco. Cope Bros. & Co., Ltd., to, Lord Nelson Street, Liverpool; tobacco manufacturers.

La Osadia.—227,668. Tobacco, whether manufactured or unmanufactured Walters & Co., Ltd., 1, Church Row, Houndsditch, London, E.; tobacco manufacturers. December 8, 1899.

Brass Band.—227,676. Tobacco, whether manufactured or unmanufactured. The firm trading as R. I. Dexter, Wilford Street, Nottingham; cigar manufacturers. December 8, 1899.

Poosie Nansie.—227,715. Tobacco, whether manufactured or unmanufactured. Stephen Mitchell & Son, 36, St. Andrew Square, Glasgow; tobacco and snuff manufacturers. December 11, 1899. By consent.

Assembly.—227,754. Tobacco, whether manufactured or unmanufactured. Fairweather & Sons, 108, Seagate, Dundee; tobacco manufacturers. December 13, 1899.

Builet.—227,755. Tobacco, whether manufactured or unmanufactured. Fairweather & Sons, 108, Seagate, Dundee; tobacco manufacturers. December 13, 1899.

Gold Rivet.—227,757. Tobacco, whether manufactured or unmanufactured. Fairweather & Sons, 108, Seagate, Dundee; tobacco manufacturers. December 13, 1899.

Otago.—227,875. Tobacco, whether manufactured or unmanufactured. Julius Kaufmann and Theodor Kaufmann, trading as E. Kaufmann, 5 & 6, Paternoster Square, London; merchants. December 19, 1899.

Tiffys.—227,885. Tobacco, whether manufactured or unmanufactured. Teofani & Co., 18, Bury Street, St. Mary Axe, London, E.C.; cigarette manufacturers. December 20, 1899.

The following appeared in the Trade Marks Journal of January 31, 1900.

Flor de Comondetta.—224,002. Tobacco, whether manufactured or unmanufactured. Walters & Co., Ltd., 1, Church Row, Houndsditch, London, E.; tobacco manufacturers. June 17, 1899.

Escort. — 225,755. Tobacco and cigarettes, but not including cigars. John Player & Sons, Ltd., Castle Tobacco Factory, Nottingham; tobacco and cigar manufacturers. September 8, 1899. By consent.

Sortie de Theâtre. — "The essential particulars of the Trade Mark are the following: The combination of devices and the words 'Sortie de Theâtre,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name," 225,379. Cigarettes. W. Sandorides & Co., Ltd., 33, Old Bond Street, London, W.; tobacco manufacturers. August 22, 1899.

"Tortoiseshell."—" The essential particulars of the Trade Mark are the following: The device and the word 'Tortoiseshell,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name." 227,165. A smoking mixture. William Alfred Churchman and Arthur Charles Churchman, trading as W. A. & A. C. Churchman, 112 & 113, Aldersgate Street, London; and The Tobacco Factory, Portman Road, Ipswich, Suffolk: manufacturers. November 15, 1899.

El Traxcala.—227,671. Cigars, cigarettes, and manufactured tobacco. David Naphtali, 24, Bow Road, London, E.; cigar merchant. December 8, 1899.

The following appeared in the Trade Marks Journal of February 7, 1900:—

Wideawake. — "The essential particulars of the Trade Mark are the following: The combination of devices and the word Wideawake," and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name and address." 225,266. Manufactured tobacco. John Player & Sons, Ltd., Castle Cavendish Works and Castle Tobacco Factory, Nottingham; tobacco and cigar manufacturers. August 15, 1899. By consent.

Drumhead.—"The essential particulars of the Trade Mark are the following: The combination of devices and the word 'Drumhead,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name and address." 226,342. Cigarettes. John Player & Sons, Ltd., Castle Cavendish Works, Nottingham; tobacco and cigar manufacturers. October 6, 1899.

El Charro.—" The essential particulars of the Trade Mark are the combination of devices and the words 'El Charro,' and we disclaim any right to the exclusive use of the added matter." 226,957. Tobacco, whether manufactured or unmanufactured. Salmon & Gluckstein, Ltd., 41, Clerkenwell Road, London, E.C.; tobacco manufacturers. November 7, 1899.

Khaki. — 227,182. Tobacco, whether manufactured or unmanufactured. Charles Torond, 31, North Road, and 128, North Street, Brighton; tobacco manufacturer. November 16, 1899. By consent.

Flor de Netta.—227,218. Tobacco, whether manufactured or unmanufactured. Charles Stephen Hodges and Charles Clement Hodges, trading as Carter, Hodges & Co., 37 & 38, Friday Street, London; merchants. November 17, 1899.

Nilbud. — 227,370. Tobacco, cigars, and cigarettes. T. P. & R. Goodbody, Tullamore Tobacco Factory, Greenville, Dublin; tobacco manufacturers. November 24, 1899. By consent.

²²7,953. Manufactured tobacco. Cope Bros. & Co., Ltd., 10, Lord Nelson Street, Liverpool; tobacco manufacturers. December 27, 1899.

Country Life.—228,077. Tobacco, whether manufactured or unmanufactured. John Player & Sons, Ltd., Castle Tobacco Factory, Nottingham; tobacco and cigar manufacturers. January 5, 1900.

There was a Tobacconist who wouldn't stock "PICK-ME-UP," and he is now in Carey Street.

A Plea for the Lady Smoker.

"Man," observed Aristotle, "is a social animal." "Men," says the new woman, "are selfish brutes." The former statement is obviously true; and yet there is unhappily much truth in the latter, since the desire for society by no means implies a wish to do anything to help one's fellows, and when it does not, is merely another form of selfishness-almost as bad as that of the misanthrope. Man's selfishness is nowhere so evident as in his dealings with the other sex, and yet, where woman is concerned, he is capable of the most sublime sacrifices. The seeming paradox is easily explained,-man will readily sacrifice himself for the sake of the object of his love, but he still regards woman as an overgrown child, to be humoured and petted, perhaps, but still not to be allowed to have too much mind of her own. In short, she ought, in his view, to be the lesser man, and to live her life, not as she would have it, but as he thinks she ought to live. If she resents this, she is promptly dubbed "unwomanly"; and by way of condemnation the male mind can no further go.

The English husband reads with amused contempt of the women of other countries being permitted by social usage to smoke; but he would, as a rule, indignantly resent any suggestion that his own womankind should have a similar privilege. The weed, in his view, is one of man's peculiar pleasures; for him it is indeed a necessity rather than a luxury; it helps him to pass away many weary hours of travel, assists his digestion, soothes his nerves, brings him refreshing slumber, and even clears his brain; all this it does, he will tell you, and more, yet women must not touch it; to her it would bring a long catalogue of evils, culminating in the fact that it would make her "unwomanly." Tobacco is essential, he will say, for the man who has to bear the fret and stress of life, but it would be absolutely destructive to woman. Strange it is that men do not realize how much of the wear and tear of life women have to bear, the cares and troubles of housekeeping, the anxiety and labour of looking after the children, the thousand-and-one pin pricks which are their daily portion in the effort to make all go smooth at home. To many a woman sorely tried, "divine tobacco" would be an inestimable boon, it would calm her highly-strung nervous system, and do much towards making her able to cheerfully perform the dull daily round of duties.

From the health point of view, there appears to be no reason against women smoking which cannot be urged with equal force in the case of men. In other words, her sex in no way interferes with her enjoyment of the practice, that is speaking generally, since, for example, it is not likely that a nursing mother could continue to smoke without injury to her child. No doubt medical men, when smoking became sufficiently common among women, would soon be able to lay down rules for their guidance, which would absolutely prevent any danger of injury to health. Perhaps, however, the main reason why the habit of smoking does not grow much among women lies in the general notion that it is "fast." The popular conception of a lady smoker is a coarse looking mannishly dressed creature, addicted to slangy conversation, and with rather a weakness for brandy and soda—a beverage which is thought to be the peculiar "tipple" of the vicious. The bold bad baronet of the halfpenny shocker always consumes it, and never will smoke anything but cigars or cigarettes. This is, of course, nothing but a ridiculous prejudice, though, like that similar prejudices existed against women taking any violent exercise, and it seems but yesterday since they were hooted at when they appeared on bicycles.

For years, too, a conflict was waged over the higher education of women, and even to-day Oxford and Cambridge are old-fashioned enough, and unjust enough, to refuse degrees to women. If there is one profession in which women are specially needed, it is the medical profession, yet even now the lady doctor is looked on with suspicion even by those of her own sex who, one would think, would gladly welcome her services. Old-fashioned people must recognise that the English girl is a very different being to the girl of their day.

The maiden of the good old times,
Her hair did up with papers,
She suffered from a queer complaint
Mysteriously called vapours.
All active exercise she loathed,
She didn't like round dances,
She passed the weary hours away
With "bowdlerised" romances.
She was so very delicate
She hardly cared to dines;
Though men might have an appetite,
T'was scarcely feminine.
Her attitudes were picturesque,
Her ignorance sublime;
For ignorance spelt innocence
In dear old Granny's time.

Is quite a different creature;
Pure air and exercise have lent
New beauty to each feature.
She'll cycle thrice a score of miles,
O'er heavy roads and hilly;
And when it comes to dinner time

The girl our poets sing to-day

Can make a steak look silly.

Broad of bosom, strong and tall,
Of fearless heart and free;
A comrade and a sweetheart too,

Why, that's the girl for me.

And soon, no longer need she fear
The laws of etiquette,
She'll share with us tobacco's joys,
And puff her cigarette.

The objections to the lady smokers are then nothing but prejudices—insular prejudices, since the women of various other countries have long been devotees of the weed, and the Spanish and Russian ladies are specially fond of the cigarette, and lose none of their charm by the practice. Turkish ladies too, find consolation in tobacco for the dulness of their serluded life in the harem; though it is curious to note that, when the divine herb was first introduced, one of the Sultans punished smoking by having the nose of the offender pierced and a pipe stuck through it. In France many of the leading ladies of society have taken to smoking, and though it is at present pol usual in English society, yet there are many signs that the opposition of Mrs. Grundy is weakening. We have, indeed read that a popular member of the Royal Family, in the privacy of the family circle, does not despise gold-tipped Turkish, and though the Queen notoriously dislikes the smell of tobacco, that dislike is by no means hereditary.

If, however, the ladies of England take to smoking, what shall they smoke is the question. There can be but one answer—"cigarettes." The most devoted affection could not endure the sight of the fair one puffing a briar, and a big cigal would certainly not look well between the pretty lips of Phyllis.

most prejudices, it will die hard. It must be remembered say that cigarctte smoking is the most dangerous form

THE CICARETTE WORLD AND TOBACCO NEWS, FEBRUARY, 1900.

tobacco; but, happily, there is always a ready reply, in the opinion of the late Sir Morell Mackenzie, who took an entirely opposite view. When the lady smoker has ceased to be a wonder it will be the beginning of a new era for the trade. To find out a gift for one's fair will no longer be the toil it is to-day, and the blushing youth need no longer pay extortionate prices to the wily shop girl when he comes to buy ladies' gloves, he can find a more suitable present in a dainty box of Turkish cigarettes. We may confidently predict a large diminution in the number of what may be called "chocolate cream" girls, they will become "cigarette girls" instead.

The cigarette is in itself graceful, and in the hands of a charming woman will doubtless prove as powerful a weapon as the fan which Spanish ladies know how to use with such deadly effect. What a delightful vision a pretty girl is with a cigarette, daintily poised between her taper fingers, sending up its fragrant cloud of smoke. The gentle smoker seems idealised through the dim haze, a fairy creature come from some dreamy lotus land. We hardly dare to stir lest we may break the spell and find her gone. Truly, no woman need ever think that she will look "mannish" when she smokes, that is so long as she confines herself to cigarettes. It is true that in Burmah, where the whole population smoke from babyhood,

a large cheroot is extremely popular with the ladies, but the y

Though, as we have said, it will be easier to find acceptable presents when ladies take to smoking, we fear the mere man will after all not gain much in the way of economy. Gold and silver cigarette cases, elaborately chased tubes, and other dainty trifles will be made in bewildering variety, specially designed for the gentler sex, with the result that the halcyon days of courtship will be more expensive than ever, still it will all be for the good of the trade, and there is consolation in that fact-for the trade. There will, however, be some compensating advantages. What a delightful occupation for Phyllis while Corydon is busy in the city, to deftly roll cigarettes from his favourite brand of tobacco. Thrice happy Corydon, for whom such hands delight to work, but Corydon, when baby comes you'll have to make your cigarettes yourself, and perhaps sew on your buttons too, so make the most of your chances now.

In conclusion, let us hope that the unreasoning opposition to ladies enjoying what, in moderation, is perhaps the least harmful of pleasures, will gradually cease, and the day soon arrive when "lovely woman who doubles our joys and divides our sorrows" will double our joy in the weed by sharing it with us.

RESULT OF JAN-FEB. COMPETITION.

The Winner of last month's competition, in which the word "Guaranteed" was mis-spelt on page 36, was-

Mr. A. G. SMITH, Retailer, 30, Market Street, York,

to whom a parcel of Messrs. Edmund Alton & Co.'s "Flor de Rosebery" Cigars to the value of 20/- has been forwarded.

Our Mis-spelt Advertisement Competition.

ALL SOLUTIONS MUST REACH US BY MARCH 5, 1900.

On one of the Advertisement pages in this issue can be found a word 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 5th of March, 1900.

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

The Editor's decision is final.

Addressed as follows:	Cigarette World, 2. Ellison Road, Barnes, London, S.W
Word Mis-spelt	
In Advert. of Messrs	CONCRETE SERVICE REAL
Signature of Competitor	
If a Retailer, state so	
If a Retailer's employé, state who employed by	
Postal Address	

There was a Tobacconist who wouldn't stock "PICK-ME-UP," and he is now in Carey Street.

STANDARD AND RECENT LINES.

SINGLE LINE ADVTS.

SINGLE LINE ADVTS.

A HANDY REFERENCE FOR RETAILERS.

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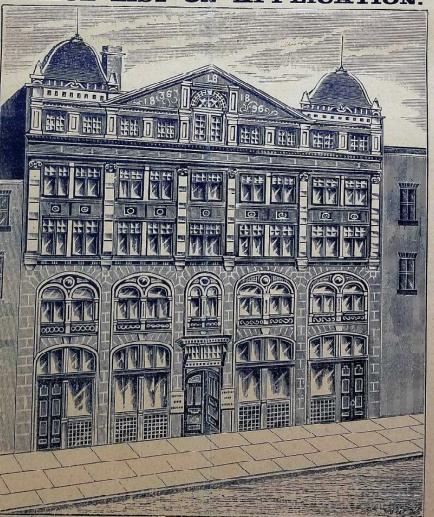


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