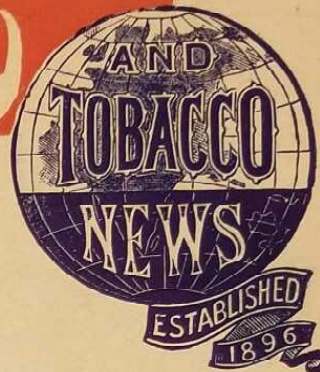
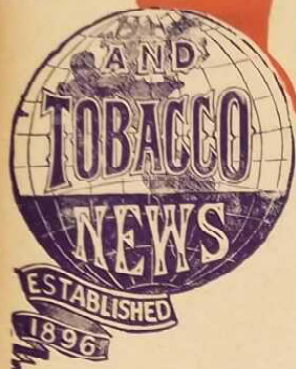


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**The Cigarette World
AND TOBACCO NEWS.**

FEBRUARY 15th, 1905.

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

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

THE TREND OF TRADE.



AS the opening of Parliament will have taken place before these lines are in print, it is as well to consider the prospects of the trade and to try and see from the dim light of the speeches of ministers during the recess whether any "surcease of sorrow," or in the plain language of prose, "lightening of our burdens" is to be expected. The tea trade have approached the Chancellor with an exceeding bitter cry and he has heeded them not; those interested in sugar—and their name is legion—have urged their claims most forcibly, but have likewise gone empty away. The wail of the income tax payer is loud in the land, for this year he has been forced to pay more than a month earlier than usual, and, moreover, knows full well that he has no chance whatever of any reduction in the tax and indeed may not improbably have to pay more, for truly he is a patient beast and endureth many burdens without so much as a kick. There are rumours of dissolution in the air, but then there have been such rumours for nearly two years, the wish being father to the thought;

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45, MINORIES, LONDON, E.

yet there seems no real sign of the General Election which is eagerly awaited in trade circles, because it is hoped that when it is over things will settle down and there will be a chance of doing some business. Nevertheless, if we are to believe the speeches of Mr. Balfour and other leading members of the Government, there is no intention to appeal to the country for another two years, except in the improbable event of a defeat being sustained in the House. It is the uncertainty that causes the trouble and we cannot anticipate much improvement under present circumstances.

—***—

We had got thus far when the report of the Imperial Tobacco Co. Ltd. came to hand, and it shows results likely to gratify the shareholders exceedingly. As we predicted last year, the profits have very considerably increased and amount to the gigantic sum of £1,452,000, as compared with £1,239,000 last year. This enables the Company to distribute a dividend of 6 per cent. to the deferred shares as against 4 per cent. last year, to transfer £200,000 to reserve as against £150,000 in 1903, and to carry forward £146,000 as against £100,000. From the point of view of the investor this is a highly satisfactory state of things, and inasmuch as goodwill and patent rights stand in the balance sheet at £9,562,289, the policy of building up a large reserve fund is undoubtedly sound, and indeed might well be carried out to a much greater extent. No information is forthcoming as to the amount to be paid to Salmon & Gluckstein's shareholders under the 10 per cent. guarantee, though it is mentioned as a contingent liability, but this is probably because the financial year of that company has not yet terminated. It is, however, certain that a large amount will have to be paid, but still not enough to make any appreciable difference in the accounts. The alteration in the articles of association, of which we have spoken before, is thus referred to:—

" 4. Since the close of the financial year of the company, a special resolution has been passed, and is now effective, altering the status of the Preferred Ordinary Shares, and cancelling the restrictions upon their transfer. Subject to the rights of the Preference shareholders, the Preferred Ordinary Shares now carry a right to a non-cumulative Preferential Dividend of 6 per cent. per annum, and to repayment of capital in priority to the Deferred Ordinary Shares, without further right to participate in profits or assets. The holders of Preferred Ordinary Shares will not be entitled to vote or attend meetings unless the dividend for any year be unpaid for six months after the end of such year, or a proposal made affecting their rights. These alterations have been carried into effect without dissent, and with the expressed approval of practically all the holders of the Ordinary Shares of both classes."

Satisfactory as this result may be to those connected with the Imperial, it is not likely to be quite so pleasing to the retail trade, for it indicates clearly that the big "combine" is gradually and steadily getting more and

more of the trade of the country into its hands and squeezing out the smaller independent manufacturers. Though the minimum schedule has done much, yet the retailer is faced with competition on every side. First it was Salmon and Gluckstein, then when the Imperial had acquired the control of that business they proceeded to acquire A. I. Jones & Co., and it is openly said, though we cannot vouch for the truth of the statement, that there are also shops carried on under the names of private individuals which in reality belong to the Company. More recently, Baker and Co. have established a series of shops on the District and Metropolitan Railways, and it is just possible that their concern may eventually be bought up too, though as yet there does not appear to have been any negotiations in progress. Each of these competitors renders it harder for the small retailer to make a living profit, and it is therefore not to his advantage to promote the interests of the trust and thus help it to attain its object, namely, entire control of the trade. Now is the time to kick, and not when the mischief is done, therefore those who are wise will, as far as they can, support the independent manufacturers, who supply them with quite as good an article and allow them a better rate of profit.

—***—

We have frequently alluded to the chaotic state of our Patent Laws, and we now reprint elsewhere a very interesting article on the effect of the law which came into operation on January 1st, 1905. The subject is one of very great importance, and we commend the article to the very careful attention of our readers. There is still plenty of room left for reform, but we welcome any improvement, and can only hope that a practical measure for reducing the cost and simplifying the details of our present system may eventually be introduced.

Activity of the United Kingdom Tobacco Dealers' Alliance.

THE Committee of the Alliance have issued a circular to the trade summarising the effect of their work. They point with pardonable pride to the great measure of success which attended their efforts to secure minimum schedules of prices, and urge that they have thus secured an average of 10 per cent. more profit for the retailer on proprietary lines. The circular points out the valuable work done by the organisation in arranging deputations to the Chancellor of the Exchequer against the increased tobacco duty, and in opposing Private Bills in Parliament which would have gone against the interests of the trade. Reference is made to the splendid results of the royalty scheme, and the trade are asked to subscribe 60,000 shares of 1s. each for the purpose of effectively carrying on the business of the Association. The directors, who are all members of the governing committee of the Alliance, are as follows:—

M. BARNETT, 50, King Street, Hammersmith.

G. T. BODEY, 81, Turnmill Street, E.C.

F. W. JONES, High Road, Tottenham.

W. H. PARRY, Church Street, Bootle.

H. TAYLOR, 74, York Road, Lambeth, S.E.

and the standing and business experience of these gentlemen should be of the utmost value.

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

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MIXED PARCELS.

Every known brand at manufacturers' own list prices. Endless variety of
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Opening orders a speciality. No shop complete without them!

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

Factories—SHREWSBURY.

Our Smoking Mixture.

Because his consumption of tobacco, his only solace, is increasing with advancing years, William Walsh, the oldest veteran of the American Civil War, has had his pension of fifty shillings a month doubled by special vote of the House of Representatives.

SMOKING BEFORE RELIGION. Mr. F. C. GOULD WOULD DESERT CHRISTIANITY IF IT TABOOED SMOKING.—Mr. F. Carruthers Gould prefers tobacco to a Christianity which would taboo indulgence in the weed. Speaking on January 17th at the opening of the new institute in connection with the Whitfield Central Mission, Tottenham Court Road, the distinguished artist said he was glad to see that smoking would be allowed in the billiard-room, which some people called the "Devil's dining-table." He did not mind confessing that if he were asked to give up smoking or Christianity he would say, "I will give up Christianity—a Christianity that will try to prevent me from smoking is not Christianity at all."

SHALL WOMEN SMOKE?—A curious point arose recently in the Wandsworth County Court in a case in which Miss Blanch Clifford sued Mr. Charles H. Paine, the late manager of the Plough Tavern, Clapham, for damages for an alleged assault. The woman had been ejected, and Mr. Paine contended that a publican is not allowed to harbour women.—The Judge: What period constitutes harbouring? Surely you have no right to turn a person out unless she is drunk?—The Defendant: Yes, if she is an undue length of time on your premises. Fifteen or twenty minutes is ample time to consume a drink.—The Judge: Suppose a woman wants a second glass of stout and to smoke two cigarettes?—She would not be allowed to smoke.—The Judge: Why not? Women smoke in the West End Restaurants.—It would not be allowed in public-houses.—His Honour awarded the plaintiff £25 and costs.

REMARKABLE PIPE.—A tale of one of Britain's "little wars" may be read in a curious pipe now exposed in a Strand tobacconist's window. The pipe has just been brought over to this country by a high political officer, who took it with his own hand from a Bassa chief. The stem is 4 feet long, curiously adorned with woven leather; the mouthpiece is of tin, covered with a leather cap when not in use; the brass bowl is calculated to hold an ounce or two of tobacco, and is furnished with projecting feet to rest on the ground and provide a very necessary support. Ju-ju charms are attached to the stem. The Bassas are the nation who nine months ago ambushed Captain O'Riordan's small force, killing him and Lieutenant Burney and routing the British police and soldier escort. The pipe belonged to the King of the trans-Binue Bassas, who was wont to use it as his staff of office.—*Daily Mail.*

WHAT IS A CUBAN CIGAR?—The cigar manufacturers of Cuba have decided upon the use of a large and distinctive label, which will in future be placed upon every box of cigars actually exported from the island. This step, it appears, has been forced upon them by the growing manufacture in America of spurious "Havanas," manufactured in part, or not at all, from Cuban tobacco. It was until recently the practice of the American Customs authorities to place a distinguishing official stamp on imported cigars, and this stamp was naturally regarded by Americans as a guarantee of importation. The American cigar manufacturers objected to this stamp, and recently obtained its suppression. This led to the decision of the Cuban exporters to which we have referred. Not only is

a distinctive label to be used, but steps are to be taken to make it familiar to smokers all over the world by means of liberal advertising.

A JUDGE OF CIGARS.—A certain portentous Hebrew was noted for his generosity in cigars. Whenever he met a friend or acquaintance, almost before a word was spoken, his first act was to grandiloquently produce a huge cigar case which he proffered with the words, "Haf a cigar!" As the cigars were of the "Flor de Stinkos 'Ell Destiny" brand, this good-natured Hebrew began to be avoided. One day he ran full tilt against an unsuspecting friend, and, according to custom, immediately bombarded him with his cigar arsenal. "Haf a cigar, ole fellow" was his first greeting. The friend eyed the case ominously, and replied, "No thanks!" "Go on!" said the Hebrew philanthropist encouragingly, "I've plenty more, go on, it von't hurt you." The friend nervously took one, saying cheerily, "This'll do to smoke after dinner." "Schmoke it now," said Mr. Cohen, "I'll gif you anoder von for after dinner. Here, I gif you a lighdt," with which he lighted a match and held it to the cigar, as his friend, at the risk of his life, helplessly began to puff. "Dere!" said Mr. Cohen, when the cigar was well lighted, "dere, vat do you tink o' dat? eh?" The friend attempted to look as if he was enjoying it. "Vat do you tink o' dat?" continued Mr. Cohen, "dat's someting like a cigar, eh?" The friend puffed in silence. "Dat's something like a cigar, eh?" The friend took the cigar from his mouth and began to examine it critically. "Yes," he replied, his observations completed, "it is something like a cigar, but what the blazes is it?"

ROMANCE OF THE BARONETCY.—A singular romance of the baronetcy is recalled by the announcement of the death, in his eighty-first year, of the Rev. John Goring. The Goring family is one of the oldest and most famous in Sussex, John de Goring figuring as lord of that township and a person of great note in Henry the Third's day. Sir William Goring, Knight, was Gentleman of the Bedchamber to Edward the Sixth, and great-grandfather of the George Goring who was created a baron in 1620 and died Earl of Norwich, a title which died with its third holder. In 1622 William Goring was made a baronet, and that dignity also died with its third holder. Half a century later Henry Goring inherited, by special limitation, the baronetcy of Sir James Bowyer, of Leighthorne, in Suffolk, a stranger to him in blood. Thenceforward for a couple of centuries the baronetcy descended in the normal course, but in 1884 the ninth baronet died without issue, and was succeeded by his cousin, the Craven Goring who nearly became City Marshal in 1893. Sir Craven had no son, and when he died eight years ago there was some difficulty in finding his successor. He was eventually found in the shape of a Tamworth tobacconist, Harry Yelverton Goring, a maternal grandson of the third Lord Avonmore. Destiny had dealt somewhat unkindly by him. The son of Forster Goring, fourth son of the seventh baronet, he was educated in Canada, and when his father followed Sir George Grey to New Zealand as his private secretary, on his appointment to the Governorship of that colony, his son accompanied him. There was no opening, however, for young Goring, and a little later he found himself in Sydney, where he enlisted in the Suffolk Regiment. Nineteen years ago he retired on a pension as sergeant-major, and to augment his income he ventured in a modest way into the tobacco trade. He it is who is the eleventh and present baronet. He is getting on for sixty-five, and is still a resident of Tamworth.

"LA CINGARA," finest imported Mexicans.

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Trade News and Notes.

At the fifth anniversary meeting of the "Sir Walter Raleigh" Lodge, 2807, held on Saturday, January 14th, 1905, Bro. JAMES CHESTERMAN, the well-known and deservedly popular representative of Messrs. R. I. Dexter and Son, Ltd., of Nottingham, was installed as W.M. in the presence of a goodly assembly of visitors and brethren of the Lodge.

MATCH DESTROYS A MOTOR-CAR.—Lighting a cigar as he was on the point of entering a motor-car, on Littleworth Common, Esher, on January 25th, Mr. Newman, a stick manufacturer, of North London, threw the fusee down in the road. Almost instantaneously the car was enveloped in flames, from which Mr. Newman himself had a narrow escape. The fusee had fallen on oil which had leaked from the tank of the motor-car during the twenty minutes it had been stationary. Despite the efforts of the local firemen and others, the car was completely ruined.

IMPERIAL TOBACCO.—The Imperial Tobacco Company has evidently enjoyed a very successful year, for, according to the dividend announcement just issued, the distribution on the Deferred Stock, which for 1902 received nothing, and for 1903 4 per cent., has been raised to 6 per cent., while the amount placed to reserve is £200,000, as against £150,000, and the carry forward £145,000, as against £100,000. The increase in the dividend requires £105,000, and, adding the increases in the reserve appropriation and the carry forward, we arrive at an increase of £200,000 in the available profits. The Company's general reserve fund now amounts to half a million, but then the share capital is approximately £18,000,000. Still, it cannot be gainsaid that the undertaking has been a distinct financial success, and the excellent results obtained show that a combine may be a very prosperous enterprise when it is ably managed. The £1 5½ per cent. Preference Shares issued to and held by the public stand at a premium of about 6s. 6d.

BIRMINGHAM TOBACCONISTS AND THE BUDGET.—The seventeenth annual report of the Birmingham and District Tobacconists' Trade and Benevolent Association states that the income of the past year exceeds the expenditure by £15 14s., which the committee deems satisfactory, considering the heavy extra expenses incurred. The total funds of the Association now stand at £413. The membership roll had increased by 26, and the committee trust it may be largely supplemented this year. The feature of 1904 had been the alteration in the duty on tobacco, so unexpectedly sprung upon the "trade" by the Chancellor of the Exchequer in April last. As a natural consequence of the increased duty, retail prices became unsteady and unsatisfactory. The committee had to investigate innumerable complaints of "cutting," and they addressed letters to the manufacturers asking for their assistance and support in rigidly maintaining the new minimum schedules. The committee further urged the manufacturers, in the readjustment of their prices, to increase the margin of profit accruing to the retailer,

specifying certain proprietary lines the profits on which were considered unsatisfactory. The committee ventures to think that at this critical period in the history of the trade the Association justifies its existence, and regrets that the large body of tobacconists outside the Association did not more loyally stand by it at a time of stress and extra expense. The question of a new Association price list was indefinitely postponed, owing to the constant fluctuations in prices, and the advisability or not of proceeding with the same will have the early consideration of the new committee.

Festive.

INTERESTING PRESENTATION AT NEWCASTLE-ON-TYNE.—On Friday evening, the 20th ult., an interesting reunion took place at the Princess Restaurant, Newcastle-on-Tyne, when the staff of Messrs. Gallaher, Ltd., who were last June taken over with the old-established

business of Harvey & Davy, assembled to do honour to their former cashier, Mr. Jas. Kirkley, who has severed his connection with the firm to commence business for himself. Mr. W. B. Rippon (Manager) occupied the chair, and Mr. W. J. Forster the vice-chair, and amongst others present were Messrs. G. J. Anderson, J. Scott, J. P. Robson, G. S. Thompson, J. A. Gawith, J. C. Armstrong, and W. Golding. Mr. Forster made the presentation—a beautiful marble timepiece—and expressed very feelingly the high esteem and regard in which Mr. Kirkley was always held during his 26 years of service.

Mr. Kirkley made a very graceful response, and the remainder of the evening was enjoyably spent in harmony.

Foreign.

TOBACCO GROWING IN SPAIN.—*El Universo* states that it is probable that the Ministry of Finance will publish a decree with regard to tobacco growing in Spain, to give effect to the desires of the King, who is anxious to fulfil the pledge he gave to agriculturists during his recent tour in Andalusia.

CIGARETTE PAPER.—According to the *Neue Hamburgische Börsen-Halle* of 28th January, tenders are invited by the Administration of Roumanian State Monopolies for the supply of cigarette paper of various kinds to the following amounts:—16,710 reams of 1,000 leaves and 10,850 rolls of 1,560 metres. Tenders should be addressed to the General Director of the Administration of State Monopolies, Calea Victoriei 127 Bucharest, and should reach their destination by 10 a.m. on 3rd-16th February.

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HIGH-CLASS
CIGARETTES.

PURVEYORS TO HIS HIGHNESS



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

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T. VAFIADIS & CO'S EGYPTIANS

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

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19, Basinghall St., E.C.)

IMPORTS OF CIGARETTES INTO INDIA have pretty nearly doubled in quantity and value during the past three years. For the eight months of the official year, ending the 30th November, 1902, the value of cigarettes imported was Rs. 12,58,020, whereas for the same period in 1904 it was Rs. 22,28,379, or nearly the value of the imports for the whole of 1903. Cigarettes are now by far the most valuable of the tobacco imports into India.

TOBACCO GROWING IN RHODESIA.—The Chartered Company is encouraging the development of the agricultural resources of Rhodesia. It dispatched Mr. Odlum, of the Agricultural Department, to study the tobacco industry of America. Mr. Odlum visited all the leading tobacco districts, and interviewed the leading experts of the United States. The officials of the American Department of Agriculture afforded him every assistance in their power. The results of his investigations are embodied in "The Culture of Tobacco," which the Chartered Company is issuing for the use of growers in Rhodesia. No attempt has been made to record all the details of tobacco culture in every section, as that would only tend to confuse the reader. Only those features that seem worthy of adoption in a new country are described, except in certain instances where it has been thought desirable to go fully into matters.

LEAF GROWING IN BADEN.—The tobacco production of Baden and Alsace-Lorraine is the subject of a brief but interesting report just received by the Department of Commerce and Labour from U.S. Consul, Joseph I. Brittain, at Kehl, Germany. Mr. Brittain says: "In the Grand Duchy of Baden during 1903 there were engaged in the cultivation of tobacco 35,091 small planters who had under cultivation 16,610 acres, chiefly in the valley of the Rhine. Many of the plots contain but a few square rods of land, cultivated by men and women working side by side in the fields. The total value of the crop harvested in 1903 was 6,476,749 marks. There were 848 less acres of land under cultivation than in 1902, and 2,327 fewer planters engaged in the business, and the decrease in the value of the crop was 1,652,896 marks. The leading causes for this decrease were the difficulty in obtaining young plants and the unsteady condition of the tobacco market. While the crop of 1903 was below the average the quality was good, and the planters realised an average price of a fraction over five cents a pound when the tobacco was dried. The 1904 crop has not been marketed, but will be less than that of 1903, as there were 903 acres less planted. In Alsace-Lorraine 3,456 acres were planted in 1903, yielding 7,810,582 pounds, which sold at an average of 5.7 cents a pound. The quality of the tobacco in Alsace-Lorraine was not very good, and the indications are that the crop in 1904 will be considerably less than that of 1903, as the area planted is 3,348 acres less. The farmer or planter is not obliged to pay any tax on his tobacco, but as soon as it passes out of his hands an excise duty of 45 marks per 100 kilograms must be paid. Many of these small planters or farmers handle their tobacco in a very primitive manner. When the tobacco is cut the leaves are hauled to the home of the planter in old wagons drawn by one or two cows. The leaves are then hung up to dry in rows around the outside of the house or other buildings.

Some of the more extensive planters have special drying houses."

INDIAN TOBACCO.—A statement recently published by the Madras Government, referring to the cultivation of tobacco, and showing that it is capable of very great improvements, contains much information that will be interesting to smokers. The difficulty in the way of improvement is, as usual, the apathy of the cultivator. He is quite satisfied with his own system, and although the tobacco manufacturers offer better prices for carefully selected and well-fermented leaf, he will not be tempted to alter his time-honoured methods. An attempt was made fifteen years ago to improve the curing of the leaf at Vadasandur, but the results were not very encouraging. The Department of Agriculture now proposes to take up the question of tobacco again, and on this occasion they intend to start a station for experimental investigation somewhere near Dindigul. As usual among Indian cultivators, no importance is attached to the essential necessity of getting the best seeds. Mr. C. S. Stuart, the Deputy Director of Agriculture, tried to drive this point home to the cultivators in a recent address

at the opening of the Agricultural Show at Conjeeveram. Its importance cannot be too often insisted on, and is one of the main differences between the careful cultivation of the West and the haphazard methods in India. It seems that with tobacco the custom has been to allow a few plants in each crop to grow up until they seed. Then manuring has not been systematically carried on. It is applied anyhow and not evenly distributed, with the natural result that the requisite uniformity of quality and size in the leaf is lost. Then, again, the methods of harvesting are bad. The plants are cut down wholesale, instead of the leaves being plucked off as they ripen. Besides they are often covered with sand. As a rule the plants, after being all cut are hung out in the sun to wither, but being too closely packed together, some stems dry, while others remain green, and as they are all thrown in a heap into a shed to ferment the partially dried stalks cause excessive heat and spoils the colour of the leaves. Lastly the cultivator

does not sort his tobacco, but ties the whole crops in bands, placing the small leaves well inside and the larger ones all round.

Freemasonry.

PRESENTATION TO MR. W. H. BULLOCK.—At the meeting of the "Sir Walter Raleigh" Lodge, 2432, held at the Inns of Court Hotel, on the 26th ult., the Worshipful Master, during the course of the evening, gracefully performed the pleasing duty of presenting a solid silver tea and coffee service with salver to match to W. Bro. W. H. Bullock, P.M., as a token of appreciation of his services to the Lodge. W. Bro. Bullock, who was the first W.M. of the "Sir Walter Raleigh" Lodge, subsequently held the post of Secretary, but felt compelled to resign this office in November last owing to the heavy work it entailed upon his much occupied time. As W.M., and afterwards as Secretary, W. Bro. Bullock has endeared

See Page 63.

SUGGESTIONS
WANTED

for .

New
Competition.

himself to all by his energy and geniality, and no presentation was ever given with more sincerity in its good wishes than was this one from the members of the "Sir Walter Raleigh" Lodge. A handsome pearl and turquoise brooch accompanied the plate as a souvenir of the occasion for Mrs. Bullock.

THE "SIR WALTER RALEIGH" BANQUET AND BALL.—The twelfth Annual Banquet and Ball held under the auspices of the "Sir Walter Raleigh" (2432) Lodge of Freemasons took place at the Trocadero Restaurant, Piccadilly Circus, on the 9th inst., when the magnificent "Empire" rooms were thronged by the members and their friends, who, as is well known, are chiefly connected with the tobacco trade in London. The guests were received by the Worshipful Master of the Lodge and his wife, Mr. and Mrs. W. C. Lightfoot, who acted as Host and Hostess during the evening. Shortly after 7.30 the company numbering about 170 ladies and gentlemen sat down to the banquet, which was served by Messrs. Lyons & Co. in their customary style. Full justice having been done to the excellent fare, the usual loyal toasts were duly honoured and the National Anthem most sweetly rendered by Miss Webber. "The Worshipful Master" being the next toast on the programme, it was proposed by Mr. Emil Grahner, the Immediate Past Master of the Lodge, who dilated in glowing terms on the excellencies of Mr. Lightfoot, eliciting a modest reply from the subject of the toast. This was followed by the toast of "The Ladies" by the Chairman, and to Mr. A. Van Gelder's able hands was entrusted the duty of replying—a trust which he agreeably and wittily acquitted himself of. "The Visitors," proposed also from the chair, was responded to by Mr. Ralph Bullock, just returned from America, and this ever popular son of a popular father, delivered himself of a charming speech in reply. The healths of the "Treasurer and the Secretary to the Ball Committee" was given with great spirit, and replying thereto Mr. J. H. Custance and Mr. Oscar C. Moore were quaintly amusing in their modesty, each declaring that the other had done all the work, but we may here state that it is to the joint energy and enthusiasm of these two officials that the success of the evening is to be attributed. Dinner and speeches over, Mr. Karl Kaps' Blue Hungarian Band soon claimed the devotees of the dance, while those of more mature or stouter frame found their pleasure in numerous other ways provided for them by the Committee. An impromptu concert, contributed to by Mrs. Phineas Phillips (at the piano), Miss Phillips, Miss Webber, Mr. Drucquer, and Mr. Booth (with his banjo), gave great pleasure to the company between the dances and elicited much applause from all. As has been stated, the company was a large one, and it is difficult to mention the names of all present, but among those whom we noticed during the evening were Mr. and Mrs. Ernest Asser, Mr. and Mrs. Harry Alberge, Mr. and Mrs. Harry Ash, Mr. W. H. Bullock, the Misses Bullock (2), and Mr. Ralph Bullock, Mr. and Mrs. F. C. Brenchley, Mr. and Mrs. Robt. C. Bell, Mr. Booth, Mr. and Mrs. J. H. Custance, Mr. and Mrs. A. H. Cornish, Mr. and Mrs. Claridge, Mr. H. Cousens and Miss Cousens, Mr. and Mrs. W. R. Daniel, Mr. Drake, Mr. Edwin Drucquer, Mr. W. H. Drucquer, Mr. and Mrs. John Drucquer, Mr. D. De Meza and the Misses De Meza, Mr. Davy, Mr. and Mrs. George Emblin, Mr. and Mrs. W. C. Foyle, Mr. and Mrs. E. Grahner, Mr. and Mrs. Goorvitch, Mr. Grünfel, Mr. Hyman, Mrs. Hall, Mr. Harry H. Hill, Mr. and Mrs. Hendy, Mr. Johnson, Mr. W. Klingenstein, Mr. and Mrs. George Keeping, Mrs. J. H. Kevis and Mr. W. H. Kevis, Mr. and Mrs. W. C. Lightfoot, Mr. and Mrs. George Lawes, Mr. Albert Levy, Mrs. and Miss Levy, Mr. and Mrs. Oscar C. Moore, Mr. Maffuniades, Miss Norman, Mr. Pryor, Mr. and Mrs. Alfred Pittman, Mr. and Mrs. H. P. Parrott, Mr. David Phillips, Mr. and Mrs. Phineas Phillips and Miss Phillips, Mr. and Mrs. S. Phillips, Mr. J. D. Pappaelia, Mr. and Mrs. Parsons, Messrs. J. and H. Pezaro, Mr. and Mr. H. C. Perkins, Mr. George Ransford, Mr. and Mrs. Charles Ransford, Mr. and Mrs. Bert Ransford, Mr. and Mrs. Thomas Rayner, Mr. and Mrs. James Sadler, Mr. and Mrs.

Solomon, Mr. F. (Sherwood) Smith, Mr. and Mrs. Sperring, Mr. R. H. Stone, Mr. and Mrs. Harry Turner, Mr. J. L. Van Gelder and Mr. Van Gelder, jun., Mr. E. Van Raalte, Mr. and Mrs. Alfred Welch, Miss Webber, and Mr. and Mrs. I. Zeegen. During the course of the evening each lady was presented with a handsome ostrich feather fan, the gift of Mr. W. C. Lightfoot, as a souvenir of the occasion, and these were much appreciated by the fair recipients. The dance programme was excellently controlled by Mr. W. H. Drucquer, who was apparently in every corner of the ball room at once, and with the assistance of Mr. E. Van Raalte, conducted the duties of M.C. in a manner most satisfactory to all. In the "wee sma'" hours of the morning the "Sir Walter Raleigh" ball for 1905 was a thing of the past, but one to be remembered with pleasure by all who were fortunate enough to be present at it.

Law.

ILLEGAL DISTRAINT.—Albert Stanway, tobacconist, of Warrington, sued Messrs. Goodbody, of Liverpool, at St. Helens County Court, on January 11th, for damage for trespass and illegal distraint. Plaintiff said he bought a tobacco business in Duke Street, St. Helens, from a person named Lomax, and Messrs. Goodbody distrained for a debt due from Lomax. The defendants questioned the genuineness of the sale, but Judge Shand held that it was a valid transaction, though defendants might have been deceived. He gave judgment for £1 damages and costs.

A GIRL'S TESTIMONIALS.—At Newcastle County Court, on January 18th, a young woman named Mary Imray, of 60, Lower Cuthbert Street, Gateshead, claimed the sum of £5 5s. from H. Needleman, a tobacconist, of the Side. Mr. Ward appeared for the plaintiff, and stated that she, in answer to an advertisement, had applied to defendant for the post of assistant in his shop. She brought him two testimonials, and the damages were claimed on account of trespass to and conversion of these testimonials. He engaged her, and she asked for her testimonials to be returned. He made repeated excuses for not giving them to her, and after she had been working some time in the shop he commenced to make improper suggestions to her. She left his employment, but she returned after defendant had written promising to behave better. Finally she left altogether, and when she applied for her testimonials he said he had mislaid them.—P.C. Boddy gave evidence as to having accompanied plaintiff to Needleman's premises to ask for the testimonials, and defendant repeated he had mislaid them, and pretended to look for them.—Needleman, whose solicitor retired from the case, said he had returned the testimonials, and said that he had never made the statement attributed to him by the constable.—His Honour, in giving judgment for the full amount claimed with costs, commented on the character of Needleman's evidence, and the fact that he had not denied the insinuations made.

SCENE IN A TOBACCONIST'S SHOP.—"Woodbines are a cheap form of cigarettes," Mr. P. B. Richardson explained to the judge, in a case arising out of a disturbance which occurred in a tobacconist's shop at Sheffield. The plaintiff was Wm. Stanley, tobacconist, Lady's Bridge, Wicker, and the defendant, Henry Classing, traveller, London, and the claim was for £6 1s. for damages. Mr. Payne (Muir, Wilson & Co.) appeared for the plaintiff, and Mr. Richardson for the defendant. According to the story told for the plaintiff, the defendant, on December 13th, went into the shop and for no particular reason picked a quarrel with another customer named Wordsworth. This resulted in a struggle, during which a glass case was knocked down. Another version was given of the affair in the case for the defence. When the defendant went into the shop, Mr. Richardson said, Wordsworth was engaged in deep conversation with the young lady behind the counter. The latter seemed to resent being interrupted in order to

supply the defendant with common Woodbine cigarettes, and she threw the packet at him. She also charged him sixpence for a cigar. On his complaining about this, Wordsworth took up the young lady's part very hotly and struck the defendant, who merely acted on the defensive. His Honour said this was practically an undefended action, because it was not an action between Wordsworth and Classing. The damage was undoubtedly done. Judgment was given for the plaintiff for £2 ros. and costs.

ANTI-CIGARETTE DECISION.—The United States Supreme Court has handed down another decision in line with the ruling promulgated by it in the famous Tennessee case, to the effect that the States have the right to pass anti-cigarette laws, and that such laws do not interfere with so-called inter-state commerce. The statute before the Court was passed by Iowa several years ago, and in two cases brought before it the Supreme Court of that State sustained the constitutionality of the law. The cigarettes sold were shipped into the State in small pasteboard boxes, which were claimed to be "original packages" and, hence, the proper subject of inter-state commerce with which the State could not interfere. The U.S. Supreme Court, however, took the view of the court below, holding that the small boxes in which cigarettes are commonly retailed differed from the large cartons in which they are usually shipped and could not, therefore, be regarded as original packages. In excluding cigarettes, therefore, the Court decided that the State Legislature of Iowa had not exceeded its constitutional rights. The case is in all respects similar to the decision handed down several years ago with regard to the Tennessee statute.

"ANGLING FOR MUGS." A FORMER BRADFORD TRADESMAN'S METHODS.—"Still angling for mugs," said the Deputy Official Receiver for Liverpool on February 2nd to a bankrupt in the box. "I see that is on the back of your advertisement, and I think the description very accurately describes the form of your business." The bankrupt was Miles Smithson Walsh, from whom the Deputy Official Receiver, in the course of a lengthy examination, had elicited a remarkable story. He had been an auctioneer and cigar dealer, and his career was unfolded since the year 1889, when he was a bankrupt in the Bradford Court, with liabilities of £1,133 and assets that realised £11, no dividend being paid. Since then he had traded under various names and at various places, viz., as the Churwell Cigar Company, at Leeds; as W. Smithson, at Leeds; as M. Walsh, at Leeds; as Walsh & Co., at Bradford; as M. Walsh & Co., in London; and as Parlor & Co. He had also traded at Blackpool, at Mill Hill, and finally at Nevill Street, Southport, always in the auctioneering or cigar business. He had also from time to time started cigarette factories on a small scale. The history of all his efforts was the same. They resulted in loss, and his liabilities were now returned at £623, against assets of £43. The peculiarity of his methods, however, had been that when short of money he had advertised for a partner or a clerk, the advertisements offering light employment in the cigar trade, and requiring the candidate either for partnership or a clerkship to provide some capital. Several persons had thus from time to time been secured who brought in sums up to £200, which in several cases had not been repaid; then to extend the businesses and provide additional capital the bankrupt turned them into small limited liability companies. The next step was liquidation, and the bankrupt addressed his energies to similar enterprises elsewhere. The petitioning creditor was a person who had been brought in through an advertisement, and he claimed for money lent and interest. The Registrar asked how many companies the bankrupt had registered and been connected with.—The bankrupt said that there were six or seven.—The Registrar: Then the system seems to be to advertise for men offering them light work to get their money, then to turn the business into a company and give them the scrip of the company and not pay them anything else.—The bankrupt said that they got their share of the business and the wages.—

The Registrar: But you do not pay them in any other way?—The bankrupt: The money goes in the business; I do not get it. Every bit of the money goes into the business.—The Deputy Official Receiver said it appeared that for the last five or six years the bankrupt had been living out of these people—out of whom he had wormed money.—The bankrupt: We have made profits, but the expenses have been over and above the profits. The Deputy Official Receiver quoted the phrase "Still angling for mugs," and asked who had written it.—The bankrupt said he did not know.—The Deputy Official Receiver: "Still angling for mugs." That is about the result of it, is it not?—The bankrupt gave only a qualified assent. "If you call it that way," he said.—The Deputy Official Receiver: I think it is a very good description. The examination was adjourned to the 16th March, the bankrupt being ordered to file an account showing his financial position some eight or ten years ago, when, by a deed of gift, he made over £80 worth of furniture to his wife. The Deputy Official Receiver said that he should require proof that the bankrupt was then solvent.

Obituary.

MR. JAMES THOMAS STEWART, tobacconist, of Clayley House, Granville Road, Newcastle, who died on November 24th, left property of the total value of £7,897 4s. 2d., including net personalty £2,783 16s. 8d. Probate has been granted to his daughter, Miss Anne Stewart, and his son, Mr. Thomas Stewart, of Clayley House, tobacconist, the surviving executors. The testator bequeathed 50s. per week to his wife during her widowhood, and 40s. per week to his daughter Anne during the life of her mother. After the death of Mrs. Stewart the residue of the property is to be divided equally between his children, Anne, Allan, Thomas, and Randolph.

Police.

STEALING TOBACCO.—At the Bath Police Court, on February 2nd, William Newnham, alias Beckingham (25), of 23, Avon Street, labourer, was charged with having stolen nine tins of tobacco, found in his possession in the County Wine Vaults, Westgate Street, on February 1st. D.C. Marshfield said he was in the vaults on Wednesday making inquiries on another matter, when the prisoner came in and offered one of the tins of tobacco for twopence. He remarked that that was cheap enough, and added that if he had any more he would have the lot. Prisoner then produced seven tins altogether. The detective, who was in plain clothes, then made himself known, and prisoner said: "Then I've run my head into a trap." Prisoner pleaded guilty, and it was ascertained that the tobacco belonged to Mr. F. Bowering, of Southgate Street. It appeared from papers found on prisoner that he is an army reserve man. Two more tins were found on prisoner when searched. He was sent to gaol for one month with hard labour.

STEALING TOBACCO AND CIGARETTES.—On Feb. 5th, J. Maskell, a young shipwright, living at Wivenhoe, was charged with stealing five packets of cigarettes, a packet of tobacco, and other articles. Lydia Howe, wife of Frank Howe, a shopkeeper at East Donyland, said that on Friday, the 20th of January, she missed five packets of cigarettes and one packet of tobacco from the shop. Defendant had been in the shop, and directly he had gone she missed the goods. Later on Police-constable King brought the cigarettes and the packet of tobacco, which she identified, and also a wooden pipe, which she had missed a week or so previous. She valued the things at 4s. 2d.—Police-constable King spoke to receiving information with reference to the theft, and in consequence he made inquiries. He

saw defendant, and cautioned him, and told him that Mrs. Howe suspected him of stealing. Defendant said he knew nothing about pipes, or anything else. Witness searched defendant, and found on him five packets of cigarettes and also a packet of tobacco. Defendant said he had bought them, but afterwards acknowledged taking them from Mrs. Howe's shop. Witness told defendant that he suspected him of stealing other articles within the last week or two, and he admitted taking some pipes, but not a tobacco pouch. Defendant, who pleaded guilty, was dealt with under the First Offenders Act, and was bound over in £5, and another surety for himself of £5, to be of good behaviour for six months. He was ordered to pay 3s. 6d. costs.

ITALIAN IMPRISONED FOR RESET.—At Glasgow Sheriff Court, on February 5th, Sheriff J. Miller presiding, Ulisse Bonaccorsi, an Italian ice-cream vendor, at 152½, Dumbarton Road, denied resetting 11 lb. tobacco and 4,861 cigarettes. A despatch clerk with Messrs. F. & J. Smith, George Street, stated that on four occasions in the month of December orders were received by telephone for large quantities of tobacco and cigarettes to be sent to certain customers in the city. Afterwards a man called at the shops, and, pretending they had been sent by mistake, got possession of the parcels. Detectives M'Lennan and M'Lean spoke to the recovery of part of the stolen goods in accused's shop. While in custody at the Central Police Office the man who was afterwards convicted of the theft of the goods volunteered the information that they had been disposed of to an icecream dealer in Dumbarton Road. Accused's premises were searched, and a large quantity of goods corresponding to those sent by Messrs. Smith was found. Prisoner afterwards admitted to the detectives that he knew the man who sold him the goods did not get them in an honest way. James Gentles, the young man convicted of stealing the goods, stated that he took them to accused's shop on five occasions, receiving between £5 and £6 for stock valued at £18 or £20. Accused knew that the stuff had been dishonestly obtained. Accused's story was that he had paid almost, if not quite, market value for the goods, and that Gentles passed himself off as a traveller. His Lordship found the charge proved. He characterised a resetter as one of the worst kinds of criminals that had to be dealt with. It was through prisoner and men of his class that miserable specimens of mankind like Gentles could go on defrauding respectable traders in the town. His Lordship's view was that the offence was a very grave one, and the sentence could not be less than 60 days' imprisonment.

Public Companies.

UNITED LANKAT PLANTATIONS CO. (LTD.).—The 16th Ordinary General Meeting was held on January 18th at Winchester House. Mr. J. A. H. Drought, who presided, observed that at the time of the last meeting the company were going through a cycle of depression of a kind which periodically attacked their trade. The reason was over-production. The period of less profitable trade was now over, and they had made £65,000 profit during the two years. The board had at last succeeded in their efforts to bring the reserve fund above £100,000, and he trusted that in the future they would from time to time be able to declare liberal dividends. Dealing with the prospects of the coming season, he said that in 1902 Sumatra sent to the market 243,000 bales, and in 1903, 254,000 bales—a quantity calculated to depress the markets, because it was more than was wanted. In 1904 only 220,000 bales were sent. This quantity, he thought, would be absorbed with something like avidity on the Amsterdam market. On the company's own estates they had a full crop of superior quality to that of 1903. The prospective shortage in the crop had already had a very noticeable effect on the market. Last season the company contributed from their

estates 10,048 bales of the total production, while for 1904 they sent 10,000 bales. A quantity of 600 bales had, however, been lost by fire. About 3,470 bales were in transit, and sales would begin in March. A certain amount of disappointment had been expressed in some quarters that the company did not pay a larger dividend. The reason was the desire of the directors to have the reserve fund at a substantial figure, and to be prepared to make a little further outlay to enable them to effect considerable economy in the working of the estates. He felt tolerably certain that they were on the eve of an excellent year. A shareholder had written to inquire about the future policy of the board. Their first duty was to place the company on a thoroughly sound financial basis, and they had done so. They would keep up the estates in perfect condition, and would pay, as occasion offered, a very much larger interim dividend than before. He moved the adoption of the report and the payment of a further dividend of 5 per cent. on the Ordinary shares, free of income tax, making a total distribution of 10 per cent. for the year. Mr. L. R. Glass seconded the motion. Mr. B. H. Evans questioned the wisdom of keeping such a large amount of money at 3 or 4 per cent. at the credit of the reserve fund. The Chairman replied that that was the last time the board would stint the shareholders in dividend. With regard to the employment of the reserve, he would like to see another good estate offered to the company. The motion was adopted.

R. & J. HILL.—The amount to credit of the profit and loss account for the year 1904 is £15,664, and after deducting therefrom directors' fees, salaries, trustees' and auditors' fees, and other items as shown, there remains the sum of £12,530, which, with the amount brought forward from the last balance sheet (£1,007) leaves a total of £13,537 to be dealt with. Interest on debenture stock, dividend on the preference shares, and the amount written off plant, machinery, and fittings account, together £8,618, have been charged against this sum. From the balance remaining the directors recommend that £1,225 be added to the reserve account, viz.:—To general reserve fund, £500; to reserve for depreciation of debentures and shares, £725; that a dividend on the ordinary shares be paid at the rate of 2½ per cent. per annum; and that the balance, £1,174, be carried forward to next account. The directors are glad to be able to report an improvement in the company's business, and they hope the present more settled state of the trade may be allowed to continue. The alteration in the duty in April last caused much disturbance, and for a time produced some dislocation of trade. To a great extent, however, these circumstances are now overcome. The output of the Company's loose and packet tobaccos shows an increase, but the demand for its roll tobacco has been curtailed by the cutting of prices on the part of other manufacturers. The factories, machinery, and plant have been maintained in first-class order. The directors entered into an agreement on December 29th last for the purchase, as from January 1st, 1905, of the business of H. Archer & Co., tobacco manufacturers, of 170-174, High Street, Borough, S.E. The vendors are trustees, and they have entered into the agreement subject to the sanction of the Court. The acquisition of this business will, it is anticipated, improve profits, which should be further augmented by the economies consequent on the amalgamation of the two undertakings. The freehold and leasehold premises, stock, plant, and machinery comprised in Archer & Co.'s business will be paid for in cash, and the trade marks and goodwill acquired at a sum equivalent to the amount of the net profits of that business for the three years ended December 31st last, by means of second debentures to be issued under the powers conferred by clause 70 of the articles of association, redeemable over a series of years, or, at the option of the company, on six months' notice at any time. These debentures will be collaterally secured on the freehold premises acquired from Archer & Co. and the Company's leasehold premises in Anning Street.

From the "London Gazette."

Receiving Orders.

BENNETT, MARCUS, tobacconist, &c., 12, John Bright Street, and 54, Smallbrook Street, Birmingham. Date of order, January 20th, 1905.

KAYE, THOMAS, tobacconist, &c., 183, Sheffield Road, Barnsley, Yorks. Date of order, January 24th, 1905.

LORD, ABBOTT THOMAS (trading as the Ipswich Tobacco Co.), tobacconist, Hyde Park Corner, otherwise 56, Westgate Street, and 8, Providence Street, Ipswich. Date of order, January 17th, 1905.

OXLEY, WILLIAM ROBERT, tobacconist, &c., 101, Musgrave Street, West Hartlepool, co. Durham. Date of order, January 23rd, 1905.

PARROTT, HARRY (trading as Midland Cigar Company), tobacco dealer, 17, St. Nicholas Square. Date of order, January 10th, 1905.

SALISBURY, ROBERT, tobacconist, &c., 16 and 52, Sea View, late Park Road, Colwyn Bay, Denbighshire. Date of order, January 4th, 1905.

WATSON, THOMAS, formerly tobacconist and newsagent, 212, Brunswick Street, Chorlton-on-Medlock, late 467, Eccles New Road, Waste, near Manchester, formerly 130, Great Ancoats Street, and 65, Palmerston Street, Ancoats, previously 24, Rochdale Road, Manchester. Date of order, January 19th, 1905.

STOKVIS, LUCIEN (known as William Bach), cigar merchant, 17, Cranworth Gardens, Brixton, Surrey. Date of order, January 14th, 1905.

SMITH, ERNEST EDMUND, tobacconist, &c., Lordsmill Street, Chesterfield. Date of order, January 28th, 1905.

First Meetings and Public Examinations.

HARTLEY, SUSAN, late tobacconist (widow), Cherryhinton Road, late 56, Mill Road, Cambridge. Public examination February 15th, 1905, at 11, at Guildhall, Cambridge.

LORD, ABBOTT THOMAS (trading as the Ipswich Tobacco Co.), tobacconist, 8, Providence Street, and Hyde Park Corner, otherwise 56, Westgate Street, Ipswich, Suffolk. Public examination February 17th, 1905, at 10.30, at Shire Hall, St. Helens, Ipswich.

OXLEY, WILLIAM ROBERT, tobacconist, &c., 101, Musgrave Street, West Hartlepool, co. Durham. First meeting at Official Receiver's Office, 24, John Street, Sunderland, February 6th, at 11. Public examination February 9th, 1905, at 11.15, at Court House, John Street, Sunderland.

PARROTT, HARRY (trading as Midland Cigar Co.), tobacco dealer, 17, St. Nicholas Square, Leicester. Public examination at The Castle, Leicester, Feb. 3rd, 1905, at 10.

WATSON, THOMAS, formerly a tobacconist, &c., 212, Brunswick Street, Chorlton-on-Medlock, Manchester, late 467, Eccles New Road, Waste, near Manchester. First meeting at Official Receiver's Offices, Byrom Street, Manchester, February 6th, 1905, at 2.30. Public examination February 27th, at 10, at Court House, Quay Street, Manchester.

CHAMBERLAIN, WILLIAM, tobacconist, &c., 31, Cotham Hill, Bristol. First meeting, February 15th, 1905, at 11.45 a.m., at offices of Official Receiver, Bristol. Public examination March 10th, 1905, at 12 noon, Guildhall, Bristol.

SMITH, ERNEST EDMUND, tobacconist, &c., Lordsmill Street, Chesterfield. First meeting, February 17th, 1905, at 1.30 p.m., at Angel Hotel, Chesterfield. Public examination, February 17th, 1905, at 2 p.m., County Court, Chesterfield.

Adjudications.

BENNETT, MARCUS, tobacconist, &c., 12, John Bright Street, and 54, Smallbrook Street, Birmingham. Date of order, January 20th, 1905.

HARTLEY, SUSAN, late tobacconist (widow), Cherryhinton Road, late 56, Mill Road, Cambridge. Date of order, January 6th, 1905.

KAYE, THOMAS, tobacconist, &c., 183, Sheffield Road, Barnsley, Yorks. Date of order, January 24th, 1905.

LORD, ABBOTT THOMAS (trading as the Ipswich Tobacco Company), tobacconist, Hyde Park Corner, otherwise 56, Westgate Street, Ipswich. Date of order, January 17th, 1905.

OXLEY, WILLIAM ROBERT, tobacconist, &c., 101, Musgrave Street, West Hartlepool, co. Durham. Date of order, January 23rd, 1905.

SALISBURY, ROBERT, tobacconist, &c., 16 and 52, Sea View, late Park Road, Colwyn Bay, Denbighshire. Date of order, January 4th, 1905.

WATSON, THOMAS, tobacconist, &c., 212, Brunswick Street, Chorlton-on-Medlock, late 467, Eccles New Road, Waste. Date of order, January 19th, 1905.

SMITH, ERNEST EDMUND, tobacconist, &c., Lordsmill Street, Chesterfield. Date of order, February 3rd, 1905.

PARROTT, HENRY (trading as Midland Cigar Co.), tobacconist, 17, St. Nicholas Square, Leicester. Date of order, January 31st, 1905.

Notices of Intended Dividends.

BARLOW, WILLIAM SWIFT, tobacconist and hairdresser, 6, Nether Edge Road, Sheffield. Last day for proofs, February 8th, 1905. Trustee, J. C. Clegg, Figtree Lane, Sheffield.

EVANS, THOMAS HENRY, tobacconist, 4, Dew Street, and 42, Higg Street, Haverfordwest. Last day for proofs, Feb. 4th, 1905. Trustee, T. Thomas, 4, Queen Street, Carmarthen.

LEES, ASA, warehouseman, formerly smallware dealer and tobacconist, 79, Oldham Road, Waterloo, near Ashton-under-Lyne, formerly 44, Curzon Road, and at 1, Alexandra Street, Hurst, Ashton-under-Lyne. Last day for proofs, February 4th, 1905. Trustee, J. G. Gibson, Byrom Street, Manchester.

SIMONS, ELKAN (trading as Elkan Simons & Co.), cigar merchant, 1 and 3, Newhall Street, Birmingham. Last day for proofs, January 31st, 1905. Trustee, T. D. Neal, 110, Edmund Street, Birmingham.

WINHALL, JAMES, tobacconist, High Street, Stamford, Lincs. Last day for proofs, February 8th, 1905. Trustee, H. W. Cox, 5, Petty Curry, Cambridge.

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SPECIALITIES.

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

ALL MANUFACTURERS' PROPRIETARY ARTICLES

At absolutely the Lowest Prices.

Telephone No. 6098 Avenue.

MOORE, HAROLD WILLIAM, tobacconist, &c., Cyprus, Garforth, Yorkshire. Last day for proofs, February 22nd, 1905. Trustee, J. B. Ottley, Official Receiver, 6, Bond Terrace, Wakefield.

Notices of Dividends.

ELKAN, ALEXANDER ELKAN (trading as Charles Elkan & Co.), cigar manufacturer, 6, Maddox Street, Regent Street, W., and 132, Alexandra Road, South Hampstead, London, N.W. First and final of 3s. 11d., at offices of Poppleton & Appleby, 3, Barbican, London, E.C.

JONES, ELIZABETH EMMA, tobacconist (married woman), 62, Wheelock Street, Middlewich. First and final of 3s. 8½d., at Official Receiver's Offices, King Street, Newcastle-under-Lyme, Staffs.

JONES, JAMES, insurance agent, formerly stationer, bookseller, tobacconist, and fancy dealer, 7, Brook Street, formerly 60, Mardy Road, Mardy, Glam. First and final of 3s. 0½d., at Official Receiver's Office, 135, High Street, Merthyr Tydfil.

SIMMS, ELKEN (trading as Elken, Simms & Co.), cigar merchant, 1 and 3, Newhall Street, Birmingham. First and final of 4s. 10d. in the pound, February 17th, 1905, at 110, Edmund Street, Birmingham.

Notices of Release of Trustees.

BEAUFORT, JAMES (trading as J. Beaufort & Co.), tobacconist, 67, Queen Square, 3, Lewin's Mead, and Nicholas Street, Bristol. Trustee, F. L. Clark, 26, Baldwin Street, Bristol. Date of order, December 12th, 1904.

CROSLAND, ALVARA, formerly tobacconist and cigar merchant, now tobacconist's agent on commission, formerly 50, Boar Lane, now 88, Belle Vue Road, Leeds. Trustee, J. Bowling, 22, Park Row, Leeds. Date of order, December 28th, 1904.

HOLLAND, CHARLES, tobacconist and working carpenter, 86, West Street, St. Philip's, Bristol. Trustee, F. L. Clark, 26, Baldwin Street, Bristol. Date of order, December 19th, 1904.

KEELEY, JOHN WILLIAM, hairdresser and tobacconist, Derby Road, Stapleford, Nottinghamshire; Derby Road, Sandiacre; and Derby Road, Long Eaton, Derbyshire. Trustee, F. Stone, 47, Full Street, Derby. Date of order, December 6th, 1904.

LARKMAN, JOSIAH WILLIAM, tobacconist, 2, White Lion Street, and 46, Portland Street, Unthank Road, Norwich. Trustee, H. P. Gould, 8, King Street, Norwich. Date of order, December 19th, 1904.

MANN, EDWARD, tobacconist and hairdresser, Bond Street, Cromer, Norfolk. Trustee, H. P. Gould, 8, King Street, Norwich. Date of order, November 14th, 1904.

MAJOR, BENJAMIN, miner, formerly tobacconist, 8, Ream Terrace, late Corn Market, Pontefract, Yorks. Trustee, J. B. Ottley, 6, Bond Terrace, Wakefield. Date of order, November 28th, 1904.

MOORE, WILLIAM ALFRED, lodging-house keeper, tobacconist, and newsagent, 309, London Road South, Lowestoft, Suffolk. Trustee, H. P. Gould, 8, King Street, Norwich. Date of order, December 28th, 1904.

THOMPSON, GEORGE, hairdresser and tobacconist, Fishergate, Ferrybridge, Yorks. Trustee, J. B. Ottley, 6, Bond Terrace, Wakefield. Date of order, December 12th, 1904.

WRIGHT, AMOS, hairdresser and tobacconist, 196, Central Drive, lately 27, Belmont Avenue, Central Drive, and 3, Brunswick Street, South Shore, Blackpool, Lancs. Trustee, C. H. Plant, 14, Chapel Street, Preston. Date of order, December 19th, 1904.

WARNER, ARTHUR BARTON, tobacconist, &c., 20, High Ousegate, York. Trustee, D. S. Mackay, Official Receiver, York. Date of release, January 16th, 1905.

Order made on Application for Discharge.

WRIGHT, AMOS, hairdresser and tobacconist, 196, Central Drive, late 27, Belmont Avenue, Central Drive, and 3, Brunswick Street, South Shore, Blackpool. Discharge granted, but suspended two years and six months. Bankrupt to be discharged as and from June 20th, 1907.

Dissolutions of Partnerships.

AXE, JOHN CROSSLAND, and HENRY NOTON, tobacco manufacturers, 4, Wicker, and Stanley Lane, Sheffield, under the style of Axe & Noton. All debts due to and owing by the late firm will be received and paid by John Crossland Axe.

DUNCAN, GARNIER GEORGE, and ALLAN LEONARD BOXILL, cigar merchants, 5, Copthall Buildings, London, E.C., under the style of Duncan & Boxill. Garnier George Duncan will continue the business at the same address under the style of Duncan & Co.

PARNHAM, THOMAS BEND, of Pleasley Hill, Notts, Newsagent, and CHARLES HENRY LEMAN RAWLINSO, newsagent and tobacconist, carrying on business as newsagents, booksellers, tobacconists, and fancy ware dealers, at Pleasley Hill, under the style of Parnham and Rawlinson.

In the Matter of—

HENRY WESTON, JOSEPH GEORGE HOLMES, and ERNEST HENRY WESTON, trading as Weston, Holmes, & Co., tobacconists, Leicester. This case, the Official Receiver explained, at the Leicester Bankruptcy Court, had been adjourned for several reasons, one of which was to allow of the production of original documents to which some of the debtors attached their signatures. The debtor, Henry Weston, said he signed an agreement to sell the goodwill, book debts, and stock-in-trade at a valuation to the Midland Cigar Company.—The Official Receiver: There is an assignment of the book debts of Weston, Holmes & Company from you individually to Harry Parrott individually for the Midland Cigar Company, dated October 31st, the consideration being £75. I put the document before you and ask if the signature is yours?—Weston: It looks like it, but I don't remember signing it.—I ask you point blank whether it is your signature or not? Debtor hesitated.—The Registrar: Are you prepared to dispute that it is your signature?—Weston: It is my signature, that's certain, but I don't remember signing it.—The Official Receiver: Do you recollect signing a third document by which you, for Weston, Holmes & Co., agreed to sub-let the premises in your occupation at Dover Street at a rental of £40 a year to the Midland Cigar Company? Yes.—Is that your signature? Yes, sir.—Did you see the signature of Henry Bambury attached to that? No, sir.—Do you remember signing any subsequent document made with the view of carrying out the agreement made on the 31st of October? I don't remember.—Now with regard to what followed upon the assignment of the book debts. Is it a fact that a great many of these book debts have been collected? I should think so.—Were you kept on in the employment of the Midland Cigar Company after the sale? Yes.—What were your duties? An outside representative and to call upon customers.—Were you prepared to collect money? Yes.—And you did collect money? Yes.—What did you do with the money? I turned it over to Mr. Parrott and Mr. Looker.—Debtor was questioned by Mr. Dale, of Birmingham (representing Messrs. Gallaher), with regard to the document which, he said, he could not recollect signing.—“Are you in the habit,” remarked Mr. Dale, “of signing documents without reading them yourself, or having them read over to you?” “No, I am not,” was the answer.—Have you ever had the document in question read over to you? I don't remember it.—

Did you ever suggest to Mr. Holmes that you should pay him out? Yes.—Do you know when it was? No.—The Registrar suggested that as a matter of fact Holmes had the right to insist upon being paid out.—In answer to Mr. Bulman (who represented debtors), Weston said on the 31st of October he thought his business was solvent. Had it not been for a promise that 20s. in the £ should be paid he should not have transferred the business.—The Official Receiver then asked Holmes if he adopted the answers given by Weston.—“Not all of them,” replied Holmes.—What answers do you take exception to? The furniture for one. It is his wife’s.—Holmes then wished to know what Weston had done with £750 from his last bankruptcy. Weston boasted, he alleged, that he buried that amount in his garden in Lancaster Road.—Weston: It’s false.—Holmes: The statement was made in Campbell Street, in the warehouse, about four years ago.—The Official Receiver: Why should he divulge things like that?—Holmes: I don’t know, I’m sure, sir; but that was out of his own lips. When the agreement was signed he (Holmes), Looker, and Weston were present. It was distinctly understood that the creditors were to be paid 20s. in the £.—The examination was adjourned for a month.

LEICESTER TOBACCONIST’S AFFAIRS.—In the matter of Harry Parrott, late tobacconist, of St. Nicholas Street, Leicester, Mr. Bray appeared for the debtor, and Mr. J. T. Hincks for a creditor, Mr. Oram.—Debtor, in answer to questions, said he had described himself as a mechanical specialist. He was not brought up to any profession, his early training having been in a hotel, with his father. He left that at the age of 20.—The Official Receiver: What did you do then?—Debtor: Various things.—The Registrar: That is no answer. What did you do?—Debtor: I cannot tell you accurately without looking at my diary. He had earned a little money in the way of commissions, travelling with tea and cigars. He took a tea-shop in Belgrave Gate about twelve months ago. He took the business from a man named King, at a valuation of £100. He accepted bills for that amount, but had never met them. The bank which subsequently held the bills sued him upon them, and seized the contents of his shop. He did not know what the sale realised, though he had applied several times for information. Later on he bought a tobacconist business in St. Nicholas Square, which was advertised by C. Looker, of the Silver Arcade, on behalf of a man named Oram. He filled up a tender form for the purchase of the business without having seen the business, his offer being £200.—The Registrar: How did you know the description was accurate?—Debtor: I took it to be accurate.—The Official Receiver: Did it turn out to be accurate? No. Continuing, debtor said his tender was not accepted in the first instance, a man in Nottingham first offering £400. The negotiations in that case, however, came to nothing, and the business was sold to him for £200. Upon examining the stock, he found it was marked at 50 per cent. higher than it was worth for the purposes of the sale. The vendor, Oram, had assured him that he had been making a handsome living out of the business, the profits amounting from 15 to 17 per cent. Debtor thought his takings for the first week amounted to £10, instead of the £25 mentioned in the tender form. Two-thirds of the takings were from wholesale transactions, the profit varying from nothing to 2½ per cent. It was a losing game from the start. During the two months and a half he was in it he lost everything he had in the business. During this period the company project was revived and the preliminary steps taken. Mr. Looker acted for him in the matter, but the company was never registered. When he bought the business from Mr. Oram he paid no money, but gave four bills, upon one of which he was sued later on. Whilst this was going on he also bought the business of Weston, Holmes & Co. An interview was arranged, at which debtor and Mr. Looker were present, together with Mr. Weston and Mr. Holmes. The purchase was agreed upon at that interview, debtor buying in the name of the Midland Cigar Company, Ltd., which he was just then proposing to

register. The consideration stated was an allotment of preference shares in the company about to be registered, the business to be taken over at a valuation. Articles of association were signed, but the company was never registered. Mr. Looker made the valuation of the stock, &c., which amounted to £202. As the company was not registered the arrangement as to the allotment of shares fell through, and instead witness gave two bills of £125 each to Weston, Holmes & Co. At Weston’s request these bills were afterwards withdrawn, and a number of smaller ones given to the same amount in the aggregate, and he understood these were distributed amongst Weston, Holmes and Co.’s creditors, by way of composition bills. The holders of these bills would benefit, in common with debtor’s own creditors, by an arrangement which he proposed to lay before the court. Debtor, continuing, said he had paid nothing in respect of the sale of Weston, Holmes & Co.’s debts except the bills, which were equivalent to payment.—The Official Receiver: Oh, are they? Will they be paid?—Debtor: Yes, I should say so. Debtor answered that they would be included in the offer Mr. Bray would make to his creditors. Proceeding, he said that on December 3rd he sold the business to a man named Hill, of Saltley, for £350. Twenty-five pounds was paid down, and the rest was given in bills of long dates. He did not know that the business was only a small one, and that it was carried on in his wife’s name. He found out that Hill held a considerable amount of Midland Railway stock, Taff Vale Railway stock, and Cheltenham Gas Company stock.—The Official Receiver: The £25 cheque he gave you was stopped. Why was that?—Debtor: I do not know that it was stopped. It came back marked “R. D.,” but it has since been paid. Mr. Looker, who discounted it for me, sued Hill, and Hill paid.—The Official Receiver: Why was it that a man with several thousand pounds could not meet a £25 cheque?—I do not know.—What was the motive of these transactions? I don’t know what you mean.—Cannot you see yourselves that the transaction wears a suspicious aspect?—Certainly not.—When a man buys goods on credit, does not pay for them, and then sells the business to a man who will not pay for it for a year and a half?—Certainly not; nothing suspicious about that.—The Registrar: Even when you were certain you would have no cash to pay your creditors for a year and a half?—Debtor: I had bills which were as good as money. I could have discharged them in ten days.—The Registrar: But you were expressly forbidden to discount them.—Debtor: Not to his disadvantage, and should have discounted them with his employer. He was a company secretary and traveller for a cycle maker.—The Registrar: I should have thought it would have been much to his disadvantage.—Debtor: His employer knew all about the transaction.—The Official Receiver: Did you seriously expect you were going to satisfy pressing creditors by the proceeds of bills that did not mature for a year and a half?—Yes.—The Official Receiver read a letter from Parrott to a creditor, dated December 10th, in which he said he had sold his business, and would receive the balance of the payment, which was considerable, within a week. At that time he had received the cheque and the bills.—The Official Receiver: Was the representation that you were going to be paid not a misrepresentation, and calculated to mislead your creditors?—The Registrar: Put it on a higher ground, is it not evidence of a fraud?—I don’t see it at all.—The Official Receiver: It misled me, because on seeing the letter I wired to Hill not to pay him any more money. In conclusion, the Official Receiver asked again what was debtor’s object in making the bargain with Hill?—Debtor: I don’t know what you mean.—Is there any question between you and Hill as to what is to happen when you get through? None whatever.—You swear that?—Yes; it is nothing more than a perfectly legal and above-board transaction from beginning to end.—Then you have no further explanation as to any motive behind it?—There is no motive behind it at all.—Mr. J. T. Hincks produced a letter in which debtor told Mr. Oram that the business was more quickly develop-

ing than he expected, and therefore he could not meet one of the bills due, as he wanted all his money for the time being. Debtor explained this by saying that his own work had brought in new customers.—Mr. Hincks asked if it was not true that debtor and his wife, Minnie Parrott, had jointly purchased the business? Debtor would not give a definite answer, and Mr. Hincks handed him the agreement, which contained this statement. Mr. Hincks: Is it not true.—Debtor: You may construe it that way if you like.—The Registrar (severely): Look at the agreement, sir. Are you not joint purchasers?—We are jointly responsible for that amount.—Mr. Hincks: Why was your wife a party to the agreement?—For further security to the bills.—Did you say your wife had an income of £180 a year, her separate property?—I may have made that statement.—Is that true?—You can find it out, no doubt.—Is that true?—Yes.—Where is your wife now?—I cannot tell you.—Can you tell me where the property is?—No. I have had nothing to do with it at all; besides, I think it is apart from the question.—Anyhow, was it not on that representation of your wife's separate property that Mr. Oram consented to accept bills?—No, certainly not.—The representative of a Mr. Drummond, a creditor, asked whether debtor's wife knew where debtor was. The answer was, "I don't think so." The examination was adjourned for a fortnight.

NEW LINES.

MESSRS. DOBIE & SONS, of Paisley, Glasgow, and London, forward two samples of pipe mixture which they have just put on the market, and which should claim the attention of the trade on their respective merits alone. The first one under notice is **Beaucaire Mixture**, a very choice blend of fine old matured tobaccos, consisting of bright and dark Virginias, Perique, and Latakia skilfully prepared in such proportions as to produce a luxurious mild smoke, cool, sweet, and free-burning. Beaucaire Mixture is above all things a tobacco for the connoisseur, and as such cannot be produced at the cost of ordinary smoking mixtures; it is listed at 12s. per lb., and is retailed at 16s. There is no confusion of mild, medium, or full, it being packed in one strength and in $\frac{1}{4}$ lb. tins only. Of quite a different calibre to Beaucaire Mixture is **Corporal Trim**, the other sample forwarded by Messrs. Dobie. This tobacco will find its adherents amongst those whose palates lean towards the fuller qualities of pipe mixtures, and though not so strong as its appearance would at first suggest, it is agreeably cool and satisfying in the pipe. Corporal Trim is composed chiefly of Perique, Cavendish, Latakia, and a thread of bright Virginia running through it to assist in the burning, and after a personal acquaintance of some three or four pipefuls we can confidently recommend it to those who, as we have suggested, are not afraid of a "bit of flavour." Corporal Trim is listed at 5s. 6d., is packed in $\frac{1}{16}$ foil and $\frac{1}{4}$ lb. tins, and is retailed at 6s. 8d. per lb. The manufacturers will be pleased to forward samples and terms to applicants on receipt of trade card.

THE TOBACCONISTS' SUPPLY SYNDICATE, of 55, Farringdon Street, E.C., send us samples of their new weight mixture cigarette, which, we are informed, have "caught on" and are selling freely. This line, which is put up under the title of **Peribaque**, is, as its name suggests, a blend of fine Virginia strips and Louisiana Perique, and is a distinct novelty so far as weight goods are concerned. The addition of Perique in a judicious quantity, which we have here, undoubtedly gives a tone to the cigarette that it would be impossible to obtain otherwise, and while it broadens the flavour of the Virginia on the palate, care has been taken not to allow it to dominate over the finer qualities of the lighter tobaccos. Peribaque cigarettes are packed in $\frac{1}{2}$ lb. boxes to retail at 8d. per oz., and are listed

by the T.S.S. at 7s. 3d. per lb. The line is a good one, and we can recommend it to those retailers who are not averse to trying new goods and selling them, instead of remaining in the old proprietary groove.

Among the multitude of cut spun mixtures which flooded the market during the period that Three Nuns tobacco, for various reasons, was not to be obtained, few have been making such steady progress as the **Raleigh Blend**, which also emanates from the Tobacconists' Supply Syndicate, and a resampling of this tobacco confirms our previously expressed opinion of its rare merits. To those in search of a tobacco which combines all the best points of the brand it was originally designed to replace, the Raleigh Blend should commend itself. It is packed in $\frac{1}{16}$ and $\frac{1}{8}$ foil packets and 1 lb. tins, and is listed by the T.S.S. at 5s. 6d., 5s. 5d., and 5s. 6d. respectively, thus showing a good margin of profit when retailed at 5d. per oz.

MESSRS. W. J. HARRIS & SONS, of Commercial Road, E., have now placed before the trade and the public what may be described as their latest triumph in cigarettes in the shape of their 3d. packets of Black and White, undoubtedly a line which has come to stay. Made of the finest quality of bright Virginia tobacco, and tastefully put up in a packet of 10, which reminds us somewhat of the almost forgotten "Full Dress," they form a high class line which every retailer should stock, and at their moderate price should find no difficulty in effecting a steadily increasing sale. Black and White cigarettes are listed at 20s. 6d. per 1,000 subject, and the wholesale dealers are handling them at 19s. net, or 1s. 11d. per 100.

Of the "Mediums" that are very medium indeed we think the trade has had almost enough, but the Medium that belies its name because it is really excellent is **Taddy's Myrtle Grove Medium**, which the old firm is delighting all sections of the trade with at the present time. Phenomenal sales are reported on all hands for this line, which is undoubtedly the best value in the 2 $\frac{1}{2}$ d. packets now before the public. Myrtle Grove Medium are attractively packed in 10's, 50's, and 100's, and are being sold by the wholesale houses at 16s. 6d. per 1,000, or 1s. 8d. per 100 net. This shows the retailer a clear profit of 20 per cent. on his turnover, a very commendable and profitable incentive to sell as many as possible. Messrs. Taddy invoice the new cigarettes at 19s., subject to their usual discounts.

A cigar that has been making its way in a most unostentatious manner during the past few months is the **Ve Be Cigar** (Very Best), manufactured by Messrs. Peet & Co., of Victoria Works, Grimsby, and after sampling one or two of the cigars in question, we do not wonder that their progress has been more rapid than is usually the case with a new line, unheralded by advertisement. In Ve Be cigars Messrs. Peet have undoubtedly a sound article, which cannot fail to give permanent satisfaction, and we willingly add our note to the chorus of praise which they compel from the consumer. Messrs. Peet & Co. will be happy to supply advertising matter in connection with the brand, and to forward samples on application and receipt of trade card. Ve Be's are listed at 10s. 6d. per 100, and are subject to a small discount for cash.

"HADKIR" CIGARS.—The Havana Cigar Co., of Congleton, who have made such a name with "Marsūmas," have now placed upon the market a capital brand of 2d. cigars, under the above name. The cigars are made chiefly from Darvel Bay Borneo Tobacco, and are well boxed and banded. The retail price is fixed at 2d. each, 7 $\frac{1}{2}$ for 1s., and 7s. per box of 50 or 14s. per 100. After a careful test we have come to the conclusion that the cigars are really wonderful value; they have a distinctly pleasant flavour, and draw exceedingly well. As the company, in accordance with their usual laudable practice, allow retailers very liberal terms, we would strongly recommend the trade to write for samples, as we feel confident that "Hadjirs" will prove a thoroughly reliable, quick-selling line.

ANNUAL GENERAL MEETING

OF THE

United Kingdom Cigarette Manufacturers' Association.



THE Annual General Meeting of the United Kingdom Cigarette Manufacturers' Association was held on January 21st at the Cannon Street Hotel at the time appointed in the circular posted to all the members, and dated the 7th inst. There was a fair muster. Mr. Teofani, the President, at once took the chair, and Mr. Zicaliotti, the Honorary Secretary, proceeded to read the minutes of the last meeting, which were duly confirmed.

An exhaustive and very able report of the work of the Association during the past year was delivered by the President. This met with enthusiastic approbation, and eventually Mr. M. Weiner, Portsmouth, moved the adoption and insertion of this report in the minutes of the Association. This motion was readily seconded by Mr. E. Grahner, and eloquently supported by Mr. George Raphael, who expressed the hope of seeing it published in full in the trade organs, all present joining in rival high terms of eulogy. The motion was put by the Hon. Secretary, and carried by acclamation.

The following new members were next elected:—Mr. J. Warsaw, 39, Palmerston Road, Southsea; proposed by Mr. M. Weiner, seconded by the Hon. Secretary. Messrs. S. Berkovitch & Son, Glasshouse Street; proposed by Mr. A. Zicaliotti, seconded by the Hon. Treasurer. Mr. Bernard Baron, of Carreras, Ltd.; proposed by Mr. Teofani, seconded by Mr. Grahner. Mr. F. Smith, 5, Burlington Gardens; proposed by Mr. Teofani, seconded by Mr. W. J. Lynn.

The resignation of Messrs. B. Kriegsfeld & Co. was accepted, and letters of apology for absence were read from Messrs. J. F. Duncan and A. Weinberg.

Mr. George Raphael presented his accounts duly audited, and on the motion of the President, seconded by Mr. Grahner, the Treasurer was authorised to pay all outstanding accounts.

On the motion of the Treasurer, seconded by Mr. M. Weiner, it was proposed that the Association's financial year shall be held as ending on the 31st December, and that the Annual General Meeting shall be convened in the following January, and that the Secretary shall be authorised to apply to members for annual subscriptions payable in advance. The President declared this motion as carried unanimously.

The election of officers was next proceeded with. Mr. Teofani was re-elected as President, proposed by Mr. Raphael and seconded by Mr. Grahner. The following are the names of the Vice-presidents elected and those of a strong Executive Committee; the Treasurer and Secretary were re-elected:—*President*—P. Teofani, Esq.; *Vice-Presidents*—John F. Duncan, Esq., Geo. Raphael, Esq., R. Lockyer, Esq., Major Drapkin, Esq., Albert Levy, Esq., Emile Grahner, Esq.; *Treasurer*—Geo. Raphael, Esq.; *Honorary Secretary*—Alex. Zicaliotti, Esq.; *Committee*—Geo. W. Hodgson, Esq., W. J. Lynn, Esq., M. Weiner, Esq., S. Barnett, Esq., A. Levy, Esq., R. Barkoff, Esq., H. Marx, Esq., B. Baron, Esq., D. Phillips, Esq., A. Weinberg, Esq., H. L. Savory, Esq., S. Berkovitch, Esq., F. Smith, Esq., J. Warsaw, Esq., and —. Peters, Esq., of Messrs. R. & J. Hill, Ltd.

The discussion of important business matters was delegated to the next meeting of the Executive, to be held at a date to be fixed by officers not later than March next.

A hearty vote of thanks to the President was proposed by Mr. Weiner and seconded by the Secretary, who declared it carried.

Thanks were also voted to the other officers of the Association.

The following is the report referred to:—Without doubt one of the most eventful years to the Cigarette Manufacturers of the United Kingdom has been the year of our Association just closed. Apart from the highly important and far-reaching fiscal changes introduced, a special interest attaches to this past year on account of the marked influence that our young and vigorous Association was able to exert at the Treasury. It is fresh in the minds of all of us that almost immediately after enrolment this Association set about voicing the interests of the British cigarette manufacturers, and a series of resolutions were passed and forwarded to the Chancellor of the Exchequer just at that critical time when it was judged the Budget was under consideration. One of those resolutions was the need for levelling up the import cigarette duty to that on cigars, with the happy result that the forthcoming Budget imposed a further shilling import duty on cigarettes, making the total duty 5s. per lb. all but 2d. I have no hesitation whatever in attributing this marked success to the influence of the British Cigarette Manufacturers in associating and speaking with one voice and mind on a matter that deeply concerned and affected their interests. Let us turn aside for a moment and see the effects of this surtax of 1s. on foreign-made cigarettes. Starting from the Budget month—April—and running to December, there is 91,862 lbs. less of foreign-made cigarettes consumed in this country than there was last year, and notwithstanding the many direful representations in Parliament of the injurious effects that this surtax would exert, no one can say that cigarettes are a farthing dearer in this country. The demand for cigarettes is an increasing one, and British manufacturers are in a position to meet that demand with an article the make, quality, and value of which are unsurpassed. The importation of the raw article in the shape of leaf has increased by leaps and bounds, due in a great measure to the gigantic cigarette industry of the United Kingdom. In leaf from Turkey alone there has been nearly an additional million pounds weight imported, whilst altogether there has been during the last nine months, counting from Budget month, an increased importation of nearly 6½ million pounds weight of raw leaf, or allowing for the decrease of stripped tobacco, a net increase of 1,589,322 lbs. There is a depression in trade generally, but it is a pleasurable contrast to find that so far as the tobacco trade in general is concerned the manufacturers, and especially the cigarette manufacturers, have done an increased trade this Budget year so far. It will be remembered that in his memorable Budget, the Chancellor of the Exchequer hoped to gain an additional £20,000 from the 1s. surtax on imported cigarettes, an extra £45,000 from the additional 6d. imposed on imported cigars, and £485,000 from the differential duty on stripped tobacco, making a combined total of £550,000. So far as imported cigarettes are concerned, the Chancellor of the Exchequer is not likely to reap the additional revenue estimated for. From Budget night to the end of last year 249,246 lbs. of imported cigarettes have been cleared, against 341,108 in corresponding period of last year, thus showing a decreased consumption of 91,862 lbs. Reckoning the loss in duty value at the present moment, the Chancellor is £5,146 behind the revenue received in the previous year, whilst by the time next Budget comes round I estimate that he will be £3,700 behind the foreign cigarette revenue of last financial year. Hence the Chancellor loses at both ends, viz., in decreased consumption and decreased revenue. Had the recommendations of this Association been accepted, viz., levelling up the cigarette duty to that of cigars there would still have

been the expected decreased importation, but not the loss in revenue. Whilst on this topic of the yield of revenue from the additional taxes imposed by the Budget, it may not be amiss to mention how matters stand in relation to cigars and stripped tobacco. Taking cigars first I find that from April to December 1,330,500 lbs. have been cleared, against 1,419,440 in corresponding period of last year, showing a decline up to date of 88,940 lbs. The revenue received at 6s. per lb. so far is £300,151, against £390,346 for previous year, showing that in the case of cigars the Chancellor has reaped up to date an additional £8,800. By the end of the Budget year the Chancellor will receive an additional £3,700, attended by a decline of about 108,000 lbs. Turning now to stripped tobacco, it is an interesting fact that the Chancellor has reaped at least £350,000. Probably £400,000 is nearer the amount, and there is every likelihood that this figure will not be very far, if anything, behind the original sum estimated and notwithstanding the rebate of 1½d. per lb.

Thus, to sum up this portion about the increased taxes, the Chancellor estimated for—

£20,000 from imported cigarettes, but is likely to lose	£3,700
£45,000 from imported cigars, and is likely to gain	£12,500
£485,000 from Differential Duty on stripped tobacco, and is likely to get the whole of it ..	£485,000

Total £550,000 Estimated Net Gain £495,800
Or a loss of £54,200 on the whole.

Considering that the rebate of 1½d. per lb. was calculated to cost £200,000, the Chancellor will doubtless be resigned to the shortage of yield from imported cigarettes and cigars, especially viewing the increased use of raw leaf in the British factories.

Altogether, last Budget was one of the most telling and anxious events that the British tobacco trade has ever passed through. The conflict between the strip importer and the Government, the opposition to the surtax on imported cigarettes, the deep-rooted reforms in connection with the offal and drawback, the import stamp project, the animated debates, including that of the memorable all-night sitting, and the inordinate delay in passing the Budget, all combined to make last year one of exceeding anxiety and suspense to the trade. Perhaps I may be pardoned for mentioning that I deemed it my duty in the interests of our Association to attend practically every one of those memorable debates in the House of Commons, interviewed members in the Lobby, and so kept them informed of the wishes of the British cigarette manufacturers. It may not be out of place to mention that in these visits Mr. Freeman, the Chairman of the London Cigar Manufacturers' Association, and I heartily co-operated.

The mention of Mr. Freeman's name recalls the deep obligation that British cigarette manufacturers are under to Messrs. Freeman and Dexter for their pilotage over the offal question, and their ability and success in representing the interests and advancing the welfare of British cigarette manufacturers. It is not too much to say that, without their powerful advocacy and long continued support, the offal question would never have been placed on so satisfactory a basis as it is. In fact, the *raison d'être* of this Association was partly to co-operate with such men as these in their endeavours to benefit the trade, and it is a tribute to the judgment of our Association that it rendered as much assistance as was possible to those pioneers. It is calculated that Messrs. Freeman and Dexter have been instrumental in restoring something like £40,000 per year to the trade by the increased rebate and the saving in cost of labour in the abolition of grinding. It would be ungracious of this Association not to recognise the indebtedness of members to these workers, and formally acknowledge same in the records of this Association.

Justice also demands the recognition of the successful, painstaking, and exhaustive work performed by the Inter-Departmental Committee on the Tobacco Drawback.

Commencing *de novo* and with an open mind, this Committee patiently listened to the trade, and left no stone unturned in the endeavours to solve an intricate problem. The adoption of the report by the Chancellor of the Exchequer, the unqualified acceptance by all parties in Parliament and the embodiment of its recommendations in the Finance Act, prove the value and soundness of the work performed. Apart from the new and enlightened principles laid down by this Committee their report constitutes a kind of Magna Charta for tobacco manufacturers and a fiscal epoch in the annals of the tobacco trade.

It is almost superfluous to point out the great and lasting benefit to the cigarette trade by the improved drawback on offal, and the increased rates of drawback, whereby the cigarette manufacturers get what has been denied them so long—a return in full of their money. The details connected with the offal question demand a report by itself, and the evidence of the representatives of this Association has probably been read by every member.

The work of the witnesses cannot yet be said to be quite complete, but it is gratifying to state that little by little the reforms asked for are being granted.

The omission in the Budget Bill of some questions in connection with the claims of witnesses who gave evidence before the Inter-Departmental Committee on the Tobacco Drawback, led to co-operative action of this Association with the Cigar Manufacturers' Association. The subsequent insertion of such important matters in the Budget as the re-payment of duty on fractions of a pound and on stalks on a moisture basis was the result of Parliamentary pressure that was brought to bear.

An influential deputation in which this Association took a part to the Chairman of the Board of Customs, ultimately led to the lowering of the 80 lbs. deposit limit for offal to 50 lbs., and it is hourly expected that the claim then made to be allowed to export small parcels down to 2 lbs. from the factory for export and ships' stores will be granted. This concession is anxiously awaited. A further step has been taken in carrying out the wishes of this Association, viz., for fewer samples to be drawn, whereby cigarette manufacturers especially will be saved the loss of many samples in the future. Reduced sampling was strongly and successfully urged by a member of this Association (Mr. Levy). This latest order from the Revenue authorities—copies of which I have seen—is their New Year's greeting to the trade, and it but needs the further sanction to allow the exportation of small parcels from the factory to put the coping stone on the edifice that has been so laboriously and skilfully erected by manufacturers and officials alike.

The need for this Association in being constantly alert and ever watchful of its interests was typically exemplified in a little instance that occurred during the anxious and fateful debates on the Budget. Ominous rumours were circulating of an attempt on the part of the importers of foreign-made cigarettes to get a distinctive Government label affixed to their goods and thereby gain a distinction and an advertisement which could not but be detrimental to the interests of British cigarette manufacturers. Nor were these rumours allayed by the special interview granted by the Chancellor of the Exchequer to these importers. Fortunately an opportunity occurred for stating the views of this Association on this matter, and there being no time to convene a meeting, personal representations were made by your Chairman, and it is a matter for congratulation that this original project was abandoned. It is a question for the Association to consider, as to the advisability of a Government stamp being placed on all British cigarettes exported.

The efforts of the Association towards abolishing the *pro rata* license duty and the licensing as manufacturers of all cigarette makers for sale have not yet been crowned with success, and needs the continued support of the Association. Measured by the success of the past the United Kingdom Cigarette Manufacturers' Association has every reason to be proud of its efforts and work, and by continued co-operation and perseverance there is every hope for a bright and prosperous future for its members.

THIRD ANNUAL REPORT

OF THE

Imperial Tobacco Co. Ltd.

1. The Directors have pleasure in submitting their Third Annual Report to the Shareholders, together with the Audited Balance Sheet at the 31st October, 1904, and a Profit and Loss Account for the twelve months ended that date.

2. It will be observed therefrom that the net Trading Profit for the year was £ 1,451,047 17 8 to which should be added Transfer and other Fees received 498 12 0

Making a Total of 1,452,146 9 8

From this sum must be deducted:

Directors' and Trustees' Fees and Management Remuneration, Interest on Debenture Stock, Income Tax proportion of Stamp Duties, &c.	£	s. d.
.. .. .	199,929	0 0
Transfer to General Reserve	200,000	0 0
	399,929	0 0

leaving a balance for the year 1,052,217 9 8

to which must be added the amount brought forward from last year's accounts after deducting Bonuses paid to Customers in respect of that year 49,442 2 4

making the Total Profits available for distribution 1,101,659 12 0

Out of this sum there has been or is to be paid:—

Dividends on 5½ per cent. Cumulative Preference Shares—		
For the half-year ended 30th April, 1904, paid 1st August, 1904	136,379	7 0
For the half-year ended 31st October, 1904, payable 1st February, 1905	136,379	7 0
Interim Dividend on Preferred Ordinary Shares at the rate of 6 per cent. per annum, for the half-year ended 30th April, 1904 (including Interest to Vendors in lieu of Dividend on Preferred Ordinary Shares, issued in part payment of Purchase consideration for Goodwill)	157,814	1 5
Bonus to Customers for the half-year ended 30th April, 1904, payable 13th January, 1905	51,741	15 11
	482,314	11 4
resulting in a balance of which it is proposed to deal with as follows:—	619,345	0 8

Dividend on Preferred Ordinary Shares for the half-year ended 31st October, 1904, at 6 per cent. per annum	157,814	1 5
Dividend on Deferred Ordinary Shares at 6 per cent. for the year (including Interest to Vendors in lieu of Dividend)	315,626	3 2
	473,440	4 7

leaving a balance to be carried forward of £145,904 16 1

which includes a Reserve for Bonus to Customers in respect of the half-year ended 31st October, 1904.

3. During the year the Freehold Premises in York Road, St. Luke's, London, E.C., formerly known as the "Clarence Works," have been acquired, to provide much needed additional factory accommodation; and a plot of land adjoining the Ashton Gate Factory, Bristol, has been re-purchased from the British-American Tobacco Company, Limited, for the purpose of building a new factory, which is now in course of erection.

4. Since the close of the financial year of the Company, a Special Resolution has been passed, and is now effective, altering the status of the Preferred Ordinary Shares, and cancelling the restric-

tions upon their transfer. Subject to the rights of the Preference Shareholders, the Preferred Ordinary Shares now carry a right to a non-cumulative Preferential Dividend of 6 per cent. per annum, and to repayment of capital in priority to the Deferred Ordinary Shares, without further right to participate in profits or assets. The holders of Preferred Ordinary Shares will not be entitled to vote or attend meetings unless the dividend for any year be unpaid for six months after the end of such year, or a proposal made affecting their rights. These alterations have been carried into effect without dissent, and with the expressed approval of practically all the holders of the Ordinary Shares of both classes.

5. Mr. Alfred Robert Faulkner has been elected during the year to a seat on the Board. In accordance with the Articles of Association, he retires at the General Meeting, and offers himself for re-election by the Shareholders.

6. Mr. Arthur James Hamilton Wills retires by rotation at the General Meeting, and, being eligible, offers himself for re-election as a Director.

7. The Auditors, Messrs. Deloitte, Dever, Griffiths & Co., retire, and offer themselves for re-election.

Dated the 3rd day of February, 1905, on behalf of the Board,

WILLIAM HENRY WILLS, *Chairman.*
GEORGE ALFRED WILLS, *Deputy-Chairman,*
H. W. GUNN, *Secretary.*

BALANCE SHEET, 31ST OCTOBER, 1904.

	£	s. d.	£	s. d.
To Capital Authorised:				
6,000,000 5½ per cent. Cumulative Preference Shares	6,000,000	0 0		
6,000,000 Preferred Ordinary Shares	6,000,000	0 0		
6,000,000 Deferred Ordinary Shares	6,000,000	0 0		
	£18,000,000	0 0		
.. Capital Issued:				
4,959,249 5½ per cent. Cumulative Preference Shares			4,959,249	0 0
5,260,469 Preferred Ordinary Shares			5,260,469	0 0
5,260,436 Deferred Ordinary Shares			5,260,436	0 0
			15,480,154	0 0
.. 4½ per cent. First Mortgage Debenture Stock			2,065,011	0 0
.. Accrued Interest on Debenture Stock			29,095	6 8
.. Creditors			595,029	1 8
.. Bills payable and Drafts in transit			39,343	18 10
.. Capital Reserve Account	114,000	0 0		
.. General Reserve Account	300,000	0 0		
			614,000	0 0
.. Profit and Loss Account:				
Net Trading Profit and Transfer Fees	1,452,146	9 8		
Less Interest, Management Remuneration, Income Tax, &c.	£199,929	0 0		
Transfer to General Reserve	200,000	0 0		
	399,929	0 0		
Balance for the year (per Profit and Loss Account)	1,052,217	9 8		
Balance at 31st October, 1903, after deducting Customers' Bonuses to that date	49,442	2 4		
	1,101,659	12 0		
Less Interim Dividends paid:				
On 5½ per cent. Cumulative Preference Shares	£136,379	7 0		
On Preferred Ordinary Shares at 6 per cent. per annum (including Interest in lieu of Dividend)	157,814	1 5		
	294,193	8 5		
			807,466	3 7

MEMO.—(a) There are Contingent Liabilities of the nature of Guarantees of Dividends on Shares in two Associated Companies.
(b) There is an uncalled Liability on Investments held of £157,000.

	£	s. d.	£	s. d.
By Land, Buildings, Plant and Machinery, after deducting Depreciation	2,136,349	8 4		
.. Goodwill and Patent Rights	9,502,289	5 7		
.. Investments in, and Loans to Associated Companies	2,300,726	13 8		
.. Stamp Duties, &c., less amounts written off	55,980	3 7		
.. Stocks, at approximate cost	3,471,229	16 8		
.. Debtors, less Reserve for Discounts and Bad and Doubtful Debts	1,130,125	1 4		
.. Payments on account of Leaf in transit, unexpired Insurances, &c.	42,566	4 11		
.. Bills Receivable	2,309	4 8		
.. Investments in Government, County Council and Corporation Stocks and Debentures, Railway Debenture and Preference Stocks	433,228	14 11		
.. Cash at Bankers and in hand	542,294	17 1		
	£19,677,099	10 9		

F. H. THORPE, A.C.A., *Chief Accountant.*
W. H. WILLS, *Chairman.*
GEO. A. WILLS, *Deputy-Chairman.*
H. W. GUNN, *Secretary.*

In accordance with the provisions of the Companies Act, 1900, we certify that all our requirements as Auditors have been complied with, and we report to the Shareholders that we have audited the books of the Company, and in our opinion the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs on 31st October, 1904, as shown by the books of the Company.

4. Lothbury, London, E.C. DELOITTE, DEVER, GRIFFITHS & CO.,
28th January, 1905. Chartered Accountants, Auditors.

THE CIGARETTE WORLD AND TOBACCO NEWS, FEBRUARY, 1905.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST OCTOBER, 1904.

Dr.		£	s.	d.
To Directors' and Trustees' Fees and Management Remuneration ..		62,100	0	8
.. Interest paid and accrued on Debenture Stock ..		82,262	10	4
.. Reserve for Income Tax ..		25,000	0	0
.. Stamp Duties, &c.—proportion written off ..		25,000	0	0
.. Transfer to General Reserve Account ..		100,000	0	0
.. Balance carried to Balance Sheet ..		200,000	0	0
		1,052,217	9	8

Cr.

Cr.		£	s.	d.
By Net Trading Profit and Interest and Dividends on Investments, Loans and Bank Deposits, after providing for Depreciation, Working Expenses, Head Office and Registration Charges ..		1,451,647	17	8
.. Transfer and other Fees ..		495	12	0
		1,452,146	0	8

APPROPRIATION ACCOUNT.

Dr.		£	s.	d.	£	s.	d.
To Dividends upon 5½ per cent. Cumulative Preference Shares—							
Interim Dividend to 30th April, 1904, paid 1st August, 1904 ..		136,379	7	0			
Half-year's Dividend to 31st October, 1904, payable 1st February, 1905 ..		136,379	7	0			
.. Dividends upon Ordinary Shares (including Interest paid or payable to Vendors in lieu of Dividends on Ordinary Shares, issued in payment for Goodwill)—					272,758	14	0
On Preferred Ordinary Shares at 6 per cent. per annum—							
Interim Dividend paid, to 30th April, 1904 ..		157,814	1	5			
Proposed Dividend, half-year to 31st October, 1904 ..		157,814	1	5			
On Deferred Ordinary Shares:							
Proposed Dividend of 6 per cent. for the year ..		315,626	3	2			
.. Bonus to Customers for the half-year to 30th April, 1904, payable 13th January, 1905 ..					631,254	6	0
.. Balance to be carried to next Account (including Reserve for Bonus to Customers, half-year ended 31st October, 1904) ..					51,741	15	11
					145,904	16	1
					1,101,659	12	0
By Balance from last Account ..		100,442	14	6			
Less Bonuses to Customers paid thereout ..		51,000	12	2			
.. Balance from Profit and Loss Account for the year ..					49,442	2	4
					1,052,217	9	8
					1,101,659	12	0

Imperial Tobacco Company.

UNDER any circumstances the increased prosperity displayed by the annual report and accounts of the Imperial Tobacco Company (of Great Britain and Ireland) would be gratifying to all who have at heart the success of British industrial enterprise; but the results shown are all the more welcome when it is borne in mind that the company consists of a combination of British tobacco manufacturers who, a little over three years ago, joined forces for the purpose of repelling the attempted invasion of the United Kingdom by the American Tobacco Company. The fight lasted for about seven months, and then the Yankees ceased the attack, leaving Ogden's, which it had acquired at the outset of the fight, to be taken over by the victorious British combination. Like the Cunard Company in similar case, the Imperial Tobacco Company came out of the fray not only unscathed, but all the stronger for the exercise of its powers of resistance which the transatlantic attack had brought forth. Of the issued capital, which now amounts to £16,075,165, out of the total of £18,000,000 authorised, 4½ per cent. first mortgage debenture stock represents £2,065,011 and 5½ per cent. cumulative preference shares £4,959,249, while there are nearly equal amounts, of £4,525,469 and £4,525,436 respectively, in preferred and deferred ordinary shares. The whole of the ordinary shares are, however, held by the vendors at present, though since the close of the financial year a special resolution has been passed, and is now effective, altering the status of the preferred ordinary shares and cancelling the restrictions previously existing upon their transfer. Subject to the rights of the cumulative preference shareholders, the preferred ordinary shares now carry a right to a non-cumulative preferential dividend of 6 per cent. per annum, and to replacement of capital in priority to the deferred ordinary shares, without further right to participate in profits or

assets. Apparently, therefore, it is intended to obtain an official quotation for the preferred ordinary shares, and, of course, to make them a marketable security; but meanwhile the current quotations of £107 for the 4½ per cent. debentures and of 1½ to 1⁵/₁₆ for the cumulative preference shares, make the yields very nearly 4 per cent. in the former case and about 4½ per cent. in the latter. These are not large returns, perhaps; but it has to be remembered that the business is an extremely sound one, and that in each year of the company's existence the profits (which from the start exceeded the average mentioned in the prospectus) have steadily increased.

The accounts are made up annually to October 31st, and the net trading profits shown, including transfer and other fees, have been as follow:—

Year to Oct. 31.	Trading Profit, &c.
1902	£1,105,576
1903	1,259,672
1904	1,451,647

In the latest twelve months, therefore, the trading profit showed an increase of £191,975, or over 15 per cent. From the sum of £1,451,647 directors' and trustees' fees and management remuneration, interest on debenture stock, income-tax, proportion of stamp duties, &c., have to be deducted, amounting in all to £199,929, or but little more than in the previous year; while £200,000 has been transferred to the general reserve, as against £150,000 in each of the two preceding years, raising the total reserves to £614,000. This leaves a balance for the year of £1,052,217, and the balance brought forward from the previous year's accounts (after deducting bonuses paid to customers in respect of that year, £49,442) makes the divisible amount £1,101,659. Out of this sum there has been, or is to be, paid the dividends on the cumulative preference shares, and, at the rate of 6 per cent. per annum, on the preferred ordinary issue to April 30th last, "including interest to vendors in lieu of dividend on preferred ordinary shares in part payment of purchase consideration for goodwill," and bonus to customers for the half-year ended April 30th, resulting in a balance of £619,345. It is proposed, after providing for the half-year's dividend on the preferred ordinary shares to October 31st, to declare a dividend of 6 per cent. on the deferred ordinary issue, as compared with 4 per cent. for the preceding twelve months, and to carry forward £145,904, as against £100,442 a year previously, subject to the reserve for bonus to customers in respect of the half-year ended with October last. Apart from the allocation to reserve and the customers' bonuses, the year's profits, after providing the debenture interest and the dividends on the cumulative preference and preferred ordinary shares, were equal to a distribution of over 14 per cent. per annum on the deferred ordinary. In taking only 6 per cent. upon their holdings of that issue, therefore, and devoting the very substantial balance to the strengthening of the company's financial position, the vendor-directors cannot be accused of benefitting themselves at the expense of the undertaking as a whole. On the contrary, they deserve great credit for the extremely cautious policy they have pursued, as they are to be congratulated on the successful results they have achieved.—*Financial News.*

THE STORY OF A MILO.

When'er my darling lights in glee
Her cigarette and blows at me
The curling rings of azure smoke,
I laugh and leap at every ring
Trying to catch them on the wing,
And choking smile, and smiling choke.
I hate the pastime, but I know
She'll soon be sorry for my woe,
And, tripping gaily to my place,
She'll look in fun into my eyes
And blow more rings of sweet surprise;
But lip to lip and face to face!

IRISH TOBACCO CULTURE.



THE *Irish Daily Independent* has the following interesting article by Col. Nugent Everard:—

The question as to whether tillage is more profitable than grazing, or whether mixed farming is more profitable than either, is of more than academic interest at the present moment. The population of Ireland is diminishing at an alarming rate, and it is the duty of statesmen and political economists to examine into the causes, and, if possible, to provide a remedy.

At the present rate of progress, in another half century the Irish question will be solved by the practical extinction of the race.

The solution of the question depends almost entirely upon the prospects of tillage being resuscitated in those districts where the land may be described as having "tumbled down" to grass.

The loss of employment presents the alternative of emigration or starvation to the Irish agricultural labourer. Notwithstanding that the same process is taking place in Great Britain, still, owing to the existence of numerous great manufacturing centres which absorb the unemployed from rural districts, the population of that country, taking it as a whole, is actually increasing at a rapid rate.

RESTORE THE LAND TO THE PLOUGH.

The remedy for Irish agricultural depression can only be found in the restoration of the land to the plough, and the resuscitation of industries connected with agriculture. Irishmen are not answerable for the condition of their country. English jealousy is responsible for the suppression of our trade and manufactures in the past, the consequences of which survive in the present.

The advantage of tillage over grazing must be made obvious in its net results before we can expect to see a great change in that direction.

The cultivation of tobacco in Ireland was once a profitable industry, and recent experiments have proved that with our moist climate and fertile soil we are able to compete with America in the production of a type of tobacco for which there is a practically unlimited market in the United Kingdom.

INTRODUCTION OF TOBACCO.

Ireland was probably the first country in Europe in which tobacco was cultivated. It was introduced by Sir Walter Raleigh about the year 1584. In the latter part of the reign of Elizabeth smoking became fashionable, even among the ladies of her court. Her successor, however, was fully as virulent in his abuse, as she was zealous in her praises of tobacco.

One of "the Workes of the Most High and Mightie Prince James," entitled "A Counterblast to Tobacco," is a most intemperate attack upon smoking, coupled with the most violent abuse of the care-killing herb. The first act of hostility on James' part was to add 6s. 8d. to the existing duty of 2d. per pound. As this Act merely suppressed importation, the alternative was resorted to of growing it at home, but the hostility of the King soon arrested its cultivation. An Act passed in 1620, prohibiting the culture of tobacco, exhibits the strange commercial policy of the monarch. The preamble runs as follows:—"Whereas we, out of the dislike to tobacco, tending to a general and new corruption, both of men's bodies and manners; and yet, nevertheless, holding it more tolerable that the same should be imported amongst many other varieties and superfluities which come from beyond the seas, than be

permitted to be planted here within this realms, thereby to misuse and misemploye the soile of this fruitfulle kingdome."

HOSTILE LEGISLATION.

This was followed by an Act prohibiting the importation of tobacco from all other countries except the new Colonies of Virginia and Maryland, thus giving the American Colonies protection against the competition of home production as well as that of foreign countries.

The accession of Charles the First made no alteration in the restrictive system pursued towards tobacco. His successor, Cromwell, shared the aversion of James to tobacco, and sent troops of horse to trample down the growing crops. The cultivation of tobacco still continued, notwithstanding this drastic treatment, and one of the first acts of Charles the Second was to add further penalties, amounting in all to £1,600 per acre, for the infringement of this or former Acts prohibiting its growth.

INJURING IRELAND FOR ENGLAND'S GAIN.

The ruinous policy of injuring Ireland for the gain of England was openly avowed. A catalogue of the Acts of Parliament injurious to Ireland is painful reading. The Navigation Act, the Cattle Act, and the Woollen Acts were the offspring of this fatal policy, and their ruinous operation completed the ruin and commercial slavery of Ireland.

—A couple of instances will be sufficient to prove the malicious motive of these Acts. Sir John Temple in 1673, writing to Lord Essex, expresses himself as follows:—"Regard must be had to those points wherein the trade of Ireland comes to interfere with any main branches of the trade of England; in which cases the encouragement of such trade ought to be declined or moderated, and so give way to the trade of England."

In 1698 we find the Lords and Commons of England addressing King William to employ his influence in Ireland "to suppress the woollen manufacture therein." To which His Majesty answered, "I shall do all that in me lies to discourage the woollen trade in Ireland."

REVOLT AGAINST RESTRICTIONS.

Another 100 years of this treatment and the measure of public distress was complete. In 1778 all ranks and classes united in a vigorous agitation for the removal of restraints on trade. The British Ministers, seeing the crisis to which popular indignation in Ireland was rising, proposed some trivial relaxation of the restrictions upon the foreign trade of Ireland. Even this slight concession evoked a storm of protest from English trading towns. In supporting the Bill Mr. Burke protested against "the most cruel, oppressive, and unnatural restrictions upon the trade of Ireland, which had deprived her of every incentive to industry and shut her out from every passage to wealth."

On the 16th December, 1778, advocating in the English House of Commons, further measures of relief, Lord Nugent described the inhabitants of his native country as "suffering every species of misery and distress human nature was capable of bearing; a people nine-tenths of whom laboured for fourpence a day, whose food in summer was potatoes and buttermilk, and in winter potatoes and water."

EMANCIPATION OF IRISH TRADE.

One of the first measures which heralded the complete emancipation of Irish trade and the freedom to develop her natural resources was the repeal of the Acts prohibiting the growth of tobacco in Ireland.

The foregoing brief review of the history of tobacco is intended to show the importance attaching to the subject of its cultivation in Ireland. Its subsequent history may be briefly told. Like most concessions obtained from an unwilling Parliament, this permission to grow tobacco was so hampered by rules and regulations that the extension of its cultivation was slow. The counties of Wexford, Carlow, Waterford, Kilkenny, Mayo, Meath, Dublin, and Cavan are known to have adopted this industry to some extent. In 1829 there were 1,000 acres under tobacco in the County Wexford alone. Notwithstanding that the sixth article of the Act of Union obviously contemplated the continuance of its cultivation, the manufacture of tobacco in Ireland was subsequently prohibited, and in 1830 its cultivation was finally suppressed.

EXPERIMENTS.

A series of experiments carried out during the last six years having proved that in at least sixteen counties tobacco can be successfully cultivated. The Government, yielding to the persistent efforts of Mr. W. Redmond, M.P. for East Clare, and Mr. J. G. Butcher, M.P. for York, eventually agreed to a temporary relaxation of the prohibition against its culture in Ireland, in order that experiments might be carried out upon a commercial scale. In order to encourage growers in their efforts to resuscitate the industry, a refund of one-third of the duty, equal to 1s. per pound, was promised for five years, commencing in 1903. The experiment has been made upon a commercial scale in the County Meath, where the writer devoted 20 acres to the crop, the barn and curing operators having been erected by the Department of Agriculture. The crop was grown without expert advice, but from the experience gained there will be no difficulty in more than doubling the produce from the same area during the current season. The Department were fortunate in obtaining the services of one of the best qualified tobacco experts from America, Mr. J. M. Harper, Professor of Agronomy in the State College of Agriculture of Kentucky. Professor Harper, through his intimate knowledge of the nature of the tobacco plant, was able to devise a system of curing suitable for Irish tobacco. His opinion of the quality of the product, since borne out by that of other qualified American experts, is that it is "first class." The opinion of Irish manufacturers is that for colour, texture, body, and size it compares favourably with tobacco of the same type imported from America. The question of flavour can only be ascertained after the tobacco has undergone the usual fermentation in the hogshead, but judging by the excellent aroma given off during the curing process the probability is that it will be all that could be desired.

FINANCIAL RESULTS.

As to the financial results of the present experiment it is too soon to speak with confidence; there can be no doubt, however, that the gross value of 1,000 lbs. crop of tobacco, to which weight we may hope to attain, might well exceed the dreams of avarice. The obstacles to the realisation of these dreams are purely artificial, and set up by and acquiesced in by ourselves. A duty of 3s. per pound may be a small matter to a Virginian planter, whose ancestors were the petted colonists, for the protection and establishment of whose industry England was content to see poor Ireland starve. With their highly technical and fully organised industry well established, and with the accumulated experience of over three centuries, the American planter can afford to smile at the feeble attempt to initiate the Irish farmer into all the mysteries of tobacco cultivation and curing. Virginia must wonder at the fatuous policy of the Mother Country, which strove to establish the tobacco industry in a distant colony by prohibiting the cultivation at home, and which, though content to leave the duty of 2d. per lb. on the exported produce of a virgin soil for the first twenty years, takes the greatest credit for refunding to the struggling Irish farmer for five years one-third of the 3s. duty to be charged upon the product of his maiden efforts. Another point which emphasises the contrast is

that whereas in America the planter has now a duty of only 3d. per pound to meet on that portion of his produce consumed within the United States, the Irish farmer has to contribute the net duty of 2s. per pound before his produce can be marketed at his own door.

PROVIDING EMPLOYMENT.

The fact that good tobacco can be grown successfully in Ireland having been proved beyond question, it remains for public opinion to determine whether it is desirable that a crop which provides much needed employment for the agricultural labourer, and in connection with which subsidiary industries employing many thousands of hands might be started, shall be made remunerative to the grower or not.

THE HYGIENE OF SMOKING.

DR. J. BAMBERGER, of Berlin, writes, says *Science Siftings*, discussing the hygiene of smoking. He divides smokers into two classes, viz., dry smokers and wet smokers, a very important distinction, we need scarcely say, when considering the dangers of tobacco.

Dry smokers are those who use a holder, or if not, hold the cigar between the lips only, and from start to finish prevent the end of the cigar from becoming wet with saliva. To this class belong also pipe smokers and cigarette smokers. Wet smokers hold the end of the cigar between the teeth, chew it, and allow it to become soaked with saliva. It is certain that dry smokers receive into their system much less nicotine, ammonia, &c., the products of dry distillation, than do wet smokers.

Dry smokers have two opportunities for the absorption of these products: from the cavity of the cheek, mixed with saliva and swallowed; by inhalation, they may reach the mucous membrane surfaces of the respiratory tract, but they are greatly diluted. With the wet smoker it is more serious. There is in his case the greatly increased danger, due to the fact that the nicotine, &c., collect in the wet end of the cigar, and reach the stomach in a more concentrated form. The danger is still further increased if the smoker uses also alcohol, for the alcohol acts as a vehicle for the ingested poisons, and facilitates greatly their absorption. Therefore, with a wet smoker, it is not so important to know if he is a confirmed alcoholic, but sufficient to know if he uses alcohol at all, even in moderation.

Dr. Bamberger considers that the dry smoker endangers his health relatively little, and that when disease from tobacco abuse (gastritis, defective vision, arterio-sclerosis with or without angina pectoris, &c.) are found, the victim is a wet smoker. That cigarette smokers are frequently injured in health although dry smokers, the doctor considers due to the fact that so many cigarettes are generally daily consumed, and to the great tendency to inhale the smoke.

CHEWING TOBACCO FREE FROM DANGER.

Chewing tobacco, he thinks, practically free from danger, because of the very small amount of nicotine contained, and the absence of combustion products. As prophylactic measures, he recommends that the dangers of wet smoking be pointed out to those still uninjured, and that the bad habit of keeping the cigar constantly in the mouth, without a holder, of course, be discouraged, as it leads to wet smoking. With those suffering already from nicotinism, it is not sufficient to reduce the quantity of tobacco used; they must also learn to smoke dry.

Thoms experimented with cotton filters soaked in iron salts. The injurious bases from the tobacco were thus held back. Chloride of iron acts particularly well. Dr. Bamberger recommends the plugging of the cigar holder with cotton soaked in chloride of iron as hygienic and economical, inasmuch as an inferior cigar so smoked acquires a much better flavour.

The Law and the Inventor.



UNDER the above heading the *Daily Mail* publishes the following excellent and instructive article:—

Those members of the general public who are liable to the sudden madness of invention, may like to know that from this year forward a protecting Legislature proposes to ensure them against the worst consequences of their own follies.

Until the present moment one could walk into the Patent Office and spend a few pounds in patenting the method of cutting down trees with an axe, or the ingenious invention of putting wheels on carts for the purpose of locomotion regardless of common knowledge, prior user, or a hundred anticipations. The applicant for a patent on something obviously old would probably have received a friendly warning, and perhaps some suggestions for the amendment of his specification, and then the matter would end.

But from January 1st, 1905, there exists a competent Board for the official examination and criticism of all applications, armed with powers which will go some way to protect both the public of inventors and the smaller number of people who buy or finance patents.

THE VALIDITY OF A PATENT.

In order properly to understand the uses of such an examination, it is worth while to inquire into the usage of other countries in the granting of patent rights, which has partially been the cause of our own change in procedure. The American system, to which the German system is very similar, has long attempted by means of an examination, presumably exhaustive, to insure a certain validity to all letters patent issued. But this purpose, laudable as it was, has never been successfully realised.

It has always been impossible to make the system of examination so efficient as to guarantee not only that a patent was not anticipated by some earlier patent, but also by common knowledge or prior user. A careful search among existing patents might go some way towards attaining the first requirement; but with regard to the two latter dangers, the Patent Office was probably not even so well equipped as the inventor himself. The consequence has been that the security of a patent was no better as a commercial asset, until it had been tested in the courts, in America than in our own country. So that the primary object of the examination in securing a guarantee of validity to every patent issued had failed, and, on the other hand, the powers of the Patent Office in Washington to refuse the issue of letters patent were the source of great trouble, and often of positive injustice. No board of examiners is sufficiently learned and also practically informed to be an infallible judge; and such they are, by their functions, implied to be.

THE NEW SYSTEM.

Consequently inventors have often a great deal of trouble in procuring American patents, which ultimately turn out to be valid; and sometimes, as in Sir Henry Bessemer's case, patents are refused there altogether which subsequent experience in England confirm as quite legitimate. The solid advantage of the system is the saving of time, trouble, and money to many individuals, and also to the nation, which follows from the rejection of the childish, unnecessary, and hopelessly vicious patents.

The aim of the present amendment of our existing patent laws is to import into this country what is considered the advantage of the American and German prior examination, but without the refusal to grant a patent. Under the new system all applications for letters patent for inventions will be examined by the Comptroller of the Patent Office

and a special staff, with the object of finding out whether they are practically or probably anticipated by any patents issued during the preceding fifty years.

In that case the Comptroller is to inform the applicant of these barriers to his title, and suggest amendments whereby they can be avoided in the new specification. Should the applicant still insist on maintaining his specification unmodified, the Comptroller has no power to refuse to issue the letters patent, but he may inform and protect the public by drawing attention in the letters patent to the former possible or probable anticipations tending to invalidate the immediate grant. The absence of such a note to any patent does not imply, however, any guarantee of validity.

SOME DOUBTFUL POINTS.

The only other alteration imported into the present system is that no specification dating back more than fifty years shall be held to be an anticipation in itself. But apparently this limitation applies only to the actual specification, supposing it to have lain forgotten and useless for that period, but that any republication of such specification within the last fifty years would constitute a valid anticipation, or else be considered to bring the invention under the head of common knowledge.

If I understand this latter point rightly, and I am supported in this reading of the Act by the Commercial Supplement of the *Times*, it will introduce a dangerous little kink into the system, which may lead inventors in isolated cases into serious expense and doubtful litigation.

But apart from this small point, the provisions of the new Act are attacked by a considerable weight of authority. Not only the correspondent of the *Times*, but an article in *Engineering* recently made a strong attack on that part of the regulations which allow the Comptroller to endorse with his objections the final patent when issued. They say, with some justice, that this will render certain patents thus endorsed quite unmarketable. No capitalist will look twice at a patent offered to him with these black marks, and many a patent which would have proved of great utility to the country will thus be necessarily ruined at its birth. Frankly, I consider that although this contention may be realised in certain cases, and occasionally to the country's loss, still there are many considerations which render the objections much less important than the advantages of the Act.

THE SIFTING PROCESS.

The cases where inventions are thus offered to capitalists, who are presumed to be both destitute of information and deaf to argument, are comparatively few, and possibly capital itself, as a part of the public, may appreciate a timely warning on the part of the Official Examining Board. Then, again, it seems extremely unfair to condemn in advance the action of officials who have not yet made a trial of their duties. It may be well to warn them of dangers, but not to refuse them common justice. Besides, I personally do not see what is the value of the examination which has no public result.

We do not want the power of refusal of a patent, as in America; we want the patient investigation, the friendly remonstrance, and private argument, and finally, in the case of obstinacy, the public warning. If the powers are abused or incompetently exercised, the remedy is not difficult to find; a short provision, giving power to all patentees themselves to appeal to a court asking that the endorsement of objections on their patents should be cancelled, will even enable a probable validity to be gained without the great expense of an action for infringement.

TOBACCO IN WAR.



FROM both armies in the Far East there come reports of the soldier's intense desire for tobacco, and of its high value in relieving the strain of fighting and the hardships of the campaign. As is inevitable in war, tobacco is become almost a rarity, and a Japanese soldier smoking a cigarette is described as being beset by a dozen comrades begging for a whiff. By the time the cigarette is returned to its owner with many thanks, nothing more than the smouldering end is left. Hungry smokers shadow their officers for miles in the hope of picking up their discarded cigars or cigarettes. These stories emphasise the esteem in which tobacco has uniformly been held by fighting men ever since its introduction to Europe, and before that in America. Among the Red Indians the pipe of war, with its reddened stem, was sent from tribe to tribe to call them to arms, as the fiery cross brought together the clans of Scotland. In his tomahawk the Indian brave combined both a weapon and a pipe. At the back of the blade was a tobacco bowl, and the reed handle was hollowed as a pipe stem. In the British Museum there are several specimens of these tomahawks, with which the Red Indian first scalped his enemy and then refreshed himself with a soothing smoke. The first English smokers were the Elizabethan soldiers and sailors, who, it is recorded, were driven by their hardships and adventures in the New World to "drink tobacco" for the sake of its virtue in relieving hunger and allaying fatigue. In the words of Salvation Yeo it enabled them to go for the space of three days without food or drink, and it became so speedily to be regarded as a necessity on active service that, in his "Counterblast" of 1604, King James I. was moved to declare: "In the times of the many glorious and victorious battles fought by this nation there was no word of Tobacco," whereas then every soldier was so habituated to the use of it that night attacks would be ruined by the men lagging behind to smoke. As a matter of recent history, when the sortie was made from Ladysmith to destroy the Boer Long Tom on Bulwana, the gun-cotton which blew up the gun was ignited from the glowing end of a cigar which an officer had carefully smoked all the way from the British lines to obviate the betraying flame of a match. Cromwell's Ironsides were smokers, and large numbers of pipes have been dug up from the site's of William III.'s camps. The wars of the eighteenth century found tobacco esteemed in all armies, and Wellington was the only general who objected to it. Even he was moved to admiration by the unconscious heroism of Blucher's pipe-servant at Waterloo. Everywhere he went Blucher was attended by Christian Henneman, a hussar, carrying clay pipes and tobacco for the general's refreshment. As his share of the fight began at Waterloo, Blucher sat his charger gravely puffing away. He had reached out his hand to take a re-filled pipe when a cannon-ball ploughed up the ground before him. He exclaimed, "Get a fresh pipe for me; I'm going to drive those rascally Frenchmen back." It was evening before he returned, riding with Wellington over the stricken field. Where he had left him Blucher found Henneman, wounded and bleeding, but with the pipe ready according to orders. "You have been admiring my Highlanders," said Wellington, "but what shall I say of this brave man?" "Well, your Highlanders had no tobacco to inspire them," replied Blucher.

Half a century later, in the Austrian and Franco-German wars, the Prussians maintained the same smoking reputation. At Saarbrücken, the Brunswick Hussars charged, cigars in mouth, against the French positions. In battle after battle the German officers led their men forward under deadly fire, coolly smoking the while. At Gravelotte

Moltke watched the struggle, with a cigar in his left hand, from time to time striking a fusee and applying it to the weed, but always neglecting to put it between his lips. The day with its furious fighting wore on, and the issue still seemed to hang in the balance when the great general began to smoke in earnest. "All must be well now," exclaimed Bismarck, "for Moltke smokes again." The battle indeed was won. At Tel-el-Kebir, Lord Wolseley smoked five cigars in rapid sequence directly the victory of the day was assured.

It was the Crimean War, with its hardships and sufferings in the trenches before Sebastopol, which impelled both officers and men to tobacco, and so made smoking fashionable in England. Only in 1845 the Duke of Wellington had issued an army order condemning the practice of smoking as "a species of intoxication occasioned by the fumes of tobacco," and entreating commanding officers to prevent and discourage the noxious habit. But all such scruples vanished before the privations of the Crimea where English officers, lacking food and all comforts, took to the anodyne favoured by their Turkish and French allies. They returned to England confirmed cigarette smokers, and made the use of tobacco both fashionable in society and popular among the people at large. When the Light Brigade was ordered to charge at Balaclava a regimental butcher was engaged in dressing a sheep. He was smoking at the time, and pipe in mouth and cleaver in hand he joined the charge and returned—still smoking. In the very thick of the fight at Rorke's Drift, in the Zulu War, English soldiers smoked as hard as they fought, lighting their pipes with splinters of wood from the burning hospital. During the Ashanti campaign it was declared better to be without quinine than tobacco. Indeed, in the Italian and Spanish armies tobacco is recognised as a necessity, and cigars are served out to the soldiers as part of their rations. Much of the discontent which arose in the French army in 1870 was ascribed to the soldiers' lack of tobacco, added as it was to the breakdown of the commissariat. On the German side women, headed by the Empress, formed an association to keep the soldiers well supplied with smoking material. The similar British efforts in the Boer campaign received the authoritative approbation of the *Lancet*, which went so far as to declare that the war in South Africa taught nothing, perhaps, more clearly than "the important part which tobacco plays in the soldier's existence."

In practice, as in the above medical theory, tobacco is the last thing a smoker can do without. Sir George Robertson has described how during the siege of Chitral the little garrison was reduced to eking out their tobacco by mingling it with chopped wood and bark, and their comparative enjoyment in smoking this "mixture." In Ladysmith, tobacco became so prized and rare that in the latter weeks of the siege it was sold at £6 per lb., and a threepenny packet of ten cigarettes for 7s. 6d. Despite the generosity of the public and the transport efforts of the commanders to supply the men with tobacco, their pipes were often cold. Experiments were made with many and strange substitutes for tobacco, the commonest being tea. Soldiers have described to the writer how they got the used leaves and dried them in an old corned-beef tin over the camp fire, guarding it as zealously during the process against theft as if it were ambrosia in the making. Only those who have attempted to smoke tea can appreciate the grotesqueness of the comparison. There is also a delightful story of an artilleryman under fire, who ducked and took cover at each shot from the enemy. "Stop that," commanded his officer, angry at this display of cowardice. "Please, sir," answered the man, "it's not myself I'm careful for, but my pipe's the only one left in the battery." In war as in peace tobacco

THE NEW ALLIANCE BRANDS

ARE STEADILY MAKING THEIR WAY IN PUBLIC FAVOUR.

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

ORDER IMMEDIATELY,

and reap the advantage of being early in the field.

<p>GATLOW & ALLEN, <i>Cigar Manufacturers,</i> LOWER HILL ST., LEICESTER.</p>	<p>COMMITTEE, 9s. 9d. per 100 net. 2d. Cigar in 50's, Banded. <i>Wonderful Value to the public, yet showing a Legitimate Profit to the Retailer.</i></p> <p>EL SOLYOZA, 13s. per 100 net. 3d. Cigar in 50's, Banded. <i>Manufactured from a blending of finest Havana and Vorstenlanden Tobaccos.</i></p>				
<p>S. CAVANDER & CO., 65 to 67, Great Eastern St., LONDON, E.C. <i>Tobacco Manufacturers.</i></p> <p>Telegraphic Address— "CAVANDER, LONDON." Telephone— No. 13378 Central.</p>	<p>CAMPSTOOL MIXTURE, MANUFACTURED FROM THE FINEST VIRGINIA LEAF. <i>Medium and Full. This Mixture is the Essence of Perfection.</i></p> <p>Retail Price, 4d. per oz. Wholesale Price, 4s. 8d. per lb. (<i>less trade discounts</i>), In 1oz. and 2oz. Packets, and ¼ lb. tins.</p>				
<p>W. J. HARRIS & SON, 84 & 86, Commercial Road, LONDON, E. Established 1849.</p>	<p>"BLACK AND WHITE." <i>The Popular Mixture. An Exquisite Blending of the Rarest Tobaccos.</i></p> <p>In 1oz. Packets, 5d., 2 oz. Tins, 10d. Price 5s. 6d. per lb. <i>Usual Trade Discounts.</i></p>				
<p>MAJOR DRAPKIN & CO., CIGARETTE MANUFACTURERS, 12 & 13, ALDCATE, LONDON, E.C.</p>	<p>"FEDERAL" 3d. per Packet of 10. <i>VIRGINIA CIGARETTES. Shows Retailer over 25 per cent., usual trade discounts.</i></p> <p>"NIRVANA" 3d. per Packet of 10. <i>EGYPTIAN BLEND CIGARETTES. Shows Retailer over 25 per cent., usual trade discounts.</i></p>				
<p>L. DACHOT, (Established 1835.) ALGIERS. Telephone— 3795 Gerrard. London Office: 7, SOHO SQ., W.</p>	<p>ALGERIAN CIGARETTES. "SOLEIL."</p> <p>These Cigarettes are sold in their well-known BLUE PACKETS of 10 and 20. TRADE PRICE per 1,000. SELLING PRICE per Packet.</p> <table style="width: 100%; border: none;"> <tr> <td style="text-align: center;">10's } 18s. 9d.</td> <td style="text-align: center;">10's 3d. } Retailer's</td> </tr> <tr> <td style="text-align: center;">20's }</td> <td style="text-align: center;">20's 6d. } Profit, 25 per cent.</td> </tr> </table> <p><i>Usual Trade Discounts.</i></p>	10's } 18s. 9d.	10's 3d. } Retailer's	20's }	20's 6d. } Profit, 25 per cent.
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Further particulars to be had of the SECRETARY, UNITED KINGDOM TOBACCO DEALERS'
ALLIANCE, 74, YORK ROAD, LONDON, S.E.

also is the bond of friendship. After the battle of Eland's Laagte, a Highlander with an amputated arm found himself in the next bed in the hospital to a Boer similarly wounded. The two enemies eyed each other in silence and a strained self-consciousness for some time. Then with his remaining arm the Briton managed to open his cigarette box and pass one over to his Boer neighbour. He hesitated a moment, then accepted the offer, and in the soothing smoke the two enemies, knowing nothing of each other's language, found the touch of nature which made them kin and kind.
—*Evening Standard.*

Tobacconists' Queer Customers.

EVERY tobacconist knows the customer who struts in and demands "the best cigar you've got," and, after looking at and sniffing about a dozen different brands, from £20 to £10 a hundred, finally selects an indifferent threepenny, with the remark, "Now, this is something like a cigar! Why didn't you show me this at first?" When you tell him the price he looks as if he would like to cut your throat, and immediately falls back on the dearest cigar you have shown him, apparently quite forgetful of his contemptuous rejection of it a couple of minutes before.

This type of customer is so common that we never take any notice of him, but occasionally (writes a tobacconist) I've had adventures with customers exciting enough for an Adelphi melodrama. For the last seven or eight years a lady has been in the habit of every Christmas buying a pipe from me for her husband. Nothing very eventful about that; but the last pipe she bought led to my doing a very curious bit of Sherlock Holmes' business on my own account.

About a week after his wife had bought the usual pipe last Christmas, the husband brought it back, explaining that he had broken one of his teeth, and that this broken tooth was wearing away the mouthpiece. Could I have it repaired for him? He would send it to me the following morning. The pipe didn't arrive the next day, and I had forgotten all about the matter when one evening a rough-looking young fellow came into the shop with a pipe for which he wanted a case.

As I took the pipe in my hand and turned round to find a case to fit it, I felt a curious indentation near the top of the mouthpiece. This is where the Sherlock Holmes' part came in. "Is this your own pipe?" I suddenly asked him. "Of course it is, gov'nor!" he said. "Do you think I stole it? I paid ten bob for it only a week ago." Now I knew that the pipe, whether it was the one I sold the week before or not, was worth £1 10s., so I said, "Well, I am going to keep it till you can prove that it's yours." And promptly locked it up in a drawer.

The young fellow threatened to fetch a policeman, and left the shop. No policeman was fetched, of course, and then I examined the pipe. I discovered that my suspicions were correct, and that it was the identical one which was to have been sent to me to be repaired. Four days afterwards the real owner (I didn't know his name or address, or I would have written to him) came in to buy a new pipe. "How do you like this one?" I asked him, taking the pipe I had confiscated out of the drawer. His reply was mysterious. "Well, I never saw you in the billiard-room that night. But please understand I don't appreciate such practical jokes!"

The mystery was solved when I learned that the exact day he had spoken to me about repairing the mouthpiece he had been playing billiards in a room in the Strand, and had suddenly missed his pipe. The thief was the billiard-marker, but he would never have been discovered if I hadn't felt the indentation in the mouthpiece.

Every trade, I suppose, has its cranks, but I really think that the tobacconist sees more of those gentlemen than anyone else. A few months ago an old man, who had every appearance of an Indian General, brought me in about the dirtiest-looking clay pipe I ever set eyes on. He wanted the bowl fitted with a raised cover in gold, in the shape of a helmet, on which was to be engraved in crest—a motto of a certain regiment. I told him I would do my best; but as the bowl was already cracked it would require careful handling, and wouldn't stand much pressure. "Well," he replied, "if your workman breaks that bowl he'd better quit the country at once, for his life won't be worth a day's purchase."

Luckily this weird threat didn't require to be put into execution, for the job was finished without a mishap, whereupon the old general, after paying me my bill, sent for the workman and presented him with £3. He then condescended to tell me the reason for his attaching so much value to a farthing clay bowl was that it belonged to an Irish soldier who had twice saved his life in the Sikh war. The soldier was a bit of a ne'er-do-well, and never got any promotion. When he died he left his clay pipe, which was absolutely the only thing in the world he could call his own, to my customer.

One hears a good deal nowadays of ladies smoking cigarettes; but what do you say to a lady who orders a thousand cigars at a time? Yet this is the order I receive with the regularity of clockwork every Easter from an old lady in Bayswater. Her husband, who was a well-known barrister and one of my oldest customers, died a few years ago, and his widow, who is a trifle eccentric, keeps his memory green by ordering the exact amount and the self-same brand of cigars which her husband used to consume yearly when he was alive. Her husband, by the way, was one of a few men in London who are really good judges of a cigar.

The majority of smokers of expensive cigars smoke them because they are expensive, and not because they appreciate their flavour. I had a convincing proof of this last year. A popular northern M.P. has been one of my best customers for years. He has two classes of "smokes"—one for his own consumption, which cost about eighteenpence apiece, and another at about thirty shillings a hundred, which he distributes among his tenant farmers at his big audit dinner and similar festive occasions.

Well, last year, just before the audit dinner, his butler came in with the usual order for the cheap smokes. A couple of weeks later I was surprised to get an order for 2,000 of the same brand from a Cabinet Minister, who is popularly supposed never to smoke anything cheaper than a half-crown cigar. I knew he had no tenants, and he isn't the sort of man to palm off an inferior cigar on his personal friends.

A few months later the butler explained to me how I came to get the order.

The Cabinet Minister had, travelled up to the North with the M.P., and spent a few days at his house on the occasion of his last dinner to his tenants. After dinner, on the evening of their arrival, the butler discovered, to his horror, that he had forgotten to bring with him any of his master's special brand, and that there was absolutely nothing in the house to smoke except the cigars at thirty shillings the hundred.

So he put a good face on the matter, and gravely handed them round to the M.P. and his guests, quite expecting an awful wiggling from his master next day. But his master didn't detect any difference, and not only that, but next morning the Cabinet Minister said to him privately, "I want you to tell me where your master gets the cigars I smoked last night. They're much finer than any I can ever get."

The butler, of course, told him, and hence the order I received for 2,000. What the Cabinet Minister said when he discovered he had been smoking ordinary "threepennies," I don't know. As I didn't send in the bill till six months later I daresay he had smoked them all before he was undeceived.—*Leeds Mercury.*

SMOKE

B.D.V.

THE KING

. OF .

TOBACCOES.

A NEW IDEA IN CIGARETTE COUPONS.

THE CARRERAS CO. LTD. have a thoroughly good article and one that sells well, in their well-known line of Black Cat cigarettes, but they recognise the fact that ingenious methods of advertising help greatly in pushing sales, and they have introduced a scheme which should ensure a tremendous boom. In each 3d. packet, from February 1st, there will be found a coupon, attached to which is a stamp, and larger packets contain one stamp for every ten cigarettes. Purchasers can get from the company, on conditions to be seen on the coupon, a "Black Cat Stamp Album." As they buy the cigarettes they gum the stamps into the album, and on February 5th, 1906, they can send in their albums for a competition, in which prizes from £100 to £1 will be given for the best collections. The notion is very happy and distinctly original, and retailers will do well to stock a good supply of Black Cat cigarettes, as there is safe to be a big demand.

WAR AGAINST A TRUST.

FIGHT FOR CHEAPER MATCHES IN LONDON.

THE rise of 50 per cent. in the price of wax vestas and wood matches, which was reported recently, is attributed to the American Trust methods introduced into the English match trade by Messrs. Bryant & May. "Though raw material has gone up in price, the rise is too slight to justify a quarter of the increase," said a prominent official of the London Wax Vesta Company, Ltd., of Wandsworth, to a representative of the *Daily Express*. "A year ago the Diamond Match Company engineered a complete combine of all the British match manufacturing firms. The London Wax Vesta Company, Ltd., of Wandsworth, who alone have had the pluck to stand out against the ring and are selling at fair prices, are now laying down plant for the manufacture of wood matches. It may seem absurd for a comparatively small concern like the London Wax Vesta Company to attempt to fight so powerful a combine. People said that with reference to the Japanese at the beginning of the war in the Far East. Like the Japanese, however, we are thoroughly well equipped with all the latest ideas. Our wax vesta plant is absolutely the last word in labour-saving machinery. The cost of manufacture has been reduced to the very lowest possible. We are now busily engaged in laying down equally efficient wood match plant, by means of which we intend to carry the war into the heart of the enemy's country. We are opposed to American Trust methods, and feel certain that, with adequate support from the British public, we shall not have to regret throwing down the gauntlet to even so colossal a combine as the Diamond Match Company of America."

NEW IN THE BUSINESS.

A Duluth cigar dealer has a new clerk who is not familiar with the business. One day a customer walked into the store and the young man moved up briskly with a smile, and asked:

"What kind of a cigar will you have?"

"Give me a domestic, please."

The clerk knitted his brows and scanned the cigars in the case. "Domestic, domestic," he repeated under his breath, and then to the customer: "Sorry, old man, but we are just out of that brand." The customer smiled softly and said a Key West cigar would do, and saved further parley by pointing to a well-known brand.

CIRCULAR OF THE IMPERIAL TOBACCO COMPANY.

THE Imperial Tobacco Company, Ltd., have issued the following circular to the trade, under date of January 18th, 1905:—

"Sir,—I am instructed by the directors of the Imperial Tobacco Company to invite the serious attention of their customers to the conditions of sale under which the company's proprietary goods are sold.

"This circular is not to be taken as a suggestion that a customer receiving it has fallen short of his obligations, but it is sent to all customers, and its object is to secure hearty co-operation in preventing breaches of the conditions of sale. My directors believe that their customers fully recognise the advantage of the minimum retail selling prices, but from time to time cases occur in which the conditions of sale are not observed, and therefore your special attention is requested to the obligations undertaken by you.

"I have to point out that the Company's customers are bound not only to observe the minimum prices in their own dealings, but also to require their observance by every customer to whom proprietary goods are supplied for re-sale, and to refrain from supplying such goods to any person who sells below the minimum retail prices.

"Your obedient servant,

"H. W. GUNN, Secretary."

LADIES AND SNUFF.—The picturesque habit of snuff-taking—originally indulged in as a curative agent—once had its lady votaries. Catherine de Medicis was the first to use it. A dainty and delicately-modelled snuffbox was an acceptable present for a lady during the seventeenth century. A poetical tribute, in the following style, often accompanied this practical gift:—

Dear Jenny,—If this snuff shou'd want
Such odours as your breath bestows,
Your touch will give 't a sweeter scent
Than quintessence of fragrant rose.

A blend of rose and snuff would perhaps have appealed to the late Lord Russell of Killowen. A Paris fashion book, published in 1760, declaims against snuff-taking as an unlady-like habit. The author declares that it "deforms the nose, stains the skin, taints the breath," and asks what would be thought of Venus or the Graces if they indulged in snuff-taking? Is it quite certain that they did not snuff?—*Liverpool Mercury*.

I'LL SMOKE THEN.

She has a cosy parlour
And I am glad, you know,
Because I have the honour
To be her happy beau.
But when I call on Sunday
To chat, and laugh, and joke,
I have to stay all ev'ning
Without a single smoke.

She sings to me sweet ditties,
And plays some waltzes grand,
And, like a poet dreaming,
Near by her side I stand.
But while into my pockets
My hands I slowly poke,
I long, amid her music,
To take a pleasant smoke.

Last night, when she had finished
A song of wedded life,
I coaxed until she promised
To be my little wife.
And when the village parson
Has put the wedding yoke
About our necks for ever,
She'll see me take a smoke.

26% **PROFIT** on a good selling Line.

ALL TOBACCO DEALERS SHOULD STOCK

MURRAY'S

"MELLOW SMOKING MIXTURE"

Which is now in universal demand, and generally recognised as the standard Smoking Mixture of the United Kingdom.

THE MINIMUM RETAIL PRICE GIVES A PROFIT OF 26%.

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THE TOBACCO MARKETS.

Messrs. PRINGLE BROS., of 102, Fenchurch Street, London, E.C., report as follows under date of February 1st, 1905:—

There has been a fair amount of business in NORTH AMERICAN TOBACCO during the past month—the chief inquiry being for Western Strips under 6d. per lb.

The January Imports were 1,400 Hhds.; Deliveries 895 Hhds.; the present Stock being 27,486 Hhds., against 30,311 Hhds. in 1904; 37,901 Hhds. in 1903; 36,276 Hhds. in 1902; 39,045 Hhds. in 1901; 34,921 Hhds. in 1900, and 26,773 Hhds. in 1899.

VIRGINIA LEAF AND STRIPS.—A fair amount of business.
 WESTERN LEAF AND STRIPS.—A fair amount of business in strips.
 JAPAN.—Business restricted owing to small stocks on hand.
 DUTCH.—Business restricted owing to small stocks on hand.
 JAVA.—Some good parcels on the market.
 CHINA.—Some good parcels on the market.
 LATAKIA.—In good demand.
 TURKEY.—In good demand.
 CAVENDISH.—As usual.

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

	Per lb.
Virginia Leaf, common, middling and semi-bright color, and good to fine	4½d. @ 6d.
Strips, common, middling and semi-bright color, and good to fine	7d. ,, 1/-
Kentucky Leaf, common, middling good and fine	5d. ,, 8d.
Strips, common, middling good and fine	8½d. ,, 1/3
Maryland and Ohio	3½d. ,, 4½d.
Negrohead and Cavendish—common and heated, middling to good, fine, bright and soft pressed	5d. ,, 8d.
Columbian	4½d. @ 7d.
Java	6d. ,, 5/-
Turkey	3½d. ,, 7/-
Japan	nominal.
China	4d. @ 7d.
Sumatra	6d. ,, 5/-
Latakia	4d. ,, 1/-
Paraguay	3½d. nom.
Greek	3½d. @ 6d.
German and Dutch	4d. ,, 1/3
Manilla	7d. ,, 2/6
Havana	1/- ,, 5/-
Yara and Cuba	1/3 ,, 3/6
Esmeralda	2/- ,, —
Cigars	2/- ,, —
Cheroots and Cigars, Manilla	2/- ,, 4/-

THE FOLLOWING TABLE SHOWS THE IMPORTS, DELIVERIES, AND STOCKS FOR JANUARY, 1905:—

	Virginia Stemmed.	Virginia Unstemmed.	Kentucky Stemmed.	Kentucky Unstemmed.	Maryland and Ohio.	Negro and Cavendish.	Dutch and German.	Havana, Cuba, and Yara.	Java.	Paraguay.	Columbian.	Turkey.	Greek.	Manilla.	East India.	China.	Japan.	Florida.	Australian.	Hungarian.	Latakia.	Havana Cigars.	St. Domingo.	Various and South American.	Esmeralda.	Brazil.	Manilla Cigars.	other sorts.	
Stock, 22nd December, 1904	9894	5568	9959	1347	213	12144	1629	2897	21654	916	748	23033	1529	475	16	4786	1230	2519	18	361	11203	1179	266	1632	103	230	2103	2943	
Landed since	63	941	—	381	15	93	249	253	900	5	—	926	120	—	2	—	—	171	—	—	35	1086	750	—	12	50	34	141	133
Total Stock	9957	6509	9959	1728	228	12237	1878	3150	22554	921	748	22559	1649	475	18	4786	1230	2940	18	416	12201	1929	266	1664	155	264	2244	3056	
Exported	—	5	—	—	1	131	—	—	59	—	—	77	3	1	—	—	—	—	—	—	26	12	—	—	—	—	—	23	23
Bonded	92	78	93	15	—	61	1	7	315	2	6	265	21	—	—	44	36	33	—	31	279	12	—	9	—	4	3	10	
Duty Paid	227	112	255	9	8	15	65	92	1161	38	27	584	29	3	—	86	74	497	—	62	208	362	—	47	10	51	53	96	
Deliveries	319	195	348	24	9	207	66	99	1535	40	33	926	53	4	—	133	110	533	—	93	533	386	—	56	16	55	124	129	
Imports from Jan. 1st to 25th Jan., 1905	63	941	—	381	15	93	249	253	900	5	—	926	120	—	2	—	—	171	—	—	35	1086	750	—	12	50	34	141	133
Increase 1905	—	711	—	381	4	—	80	—	47	—	—	292	70	—	—	—	—	—	—	—	1712	617	—	3	—	32	95	100	
Decrease	904	—	—	—	—	141	—	47	—	34	—	—	—	—	—	325	60	550	—	—	—	—	—	55	—	—	46	24	
Deliveries from Jan. 1st to 25th Jan., 1905	319	195	348	24	9	207	66	99	1035	40	33	926	53	4	—	133	110	533	—	93	533	386	—	56	16	55	124	129	
Increase 1905	597	151	461	1	10	158	103	102	1096	26	—	784	65	1	—	158	114	549	1	74	374	388	—	55	6	20	90	135	
Decrease	278	—	113	—	1	—	39	3	61	—	—	—	—	—	—	25	4	16	1	—	—	—	—	—	—	—	—	—	—

BOARD OF TRADE RETURNS, month ended December 31st.

TOBACCO.	1902.	1903.	1904.
Unmanufactured f from U.S.A.	6,031,838	5,958,961	268,661
Stemmed l ,, other Countries	232,380	208,190	115,055
Total Imports	6,264,218	6,167,151	383,716
Home Consumption	5,276,904	5,144,434	4,412,812
Unmanufactured f from U.S.A.	3,365,686	2,307,280	7,383,751
Unstemmed l ,, other Countries	435,567	803,469	945,920
Total Imports	3,801,253	3,110,749	8,329,671
Home Consumption	1,486,983	1,514,066	2,651,287
Total f from U.S.A.	9,397,524	8,266,241	7,652,412
Unmanufactured l ,, other Countries	667,947	1,011,659	1,060,975
TOTAL IMPORTS	10,065,471	9,277,900	8,713,387
HOME CONSUMPTION	6,763,887	6,658,500	7,064,699

BOARD OF TRADE RETURNS, twelve months ended December 31st.

TOBACCO.	1902.	1903.	1904.
Unmanufactured f from U.S.A.	95,562,506	51,450,868	28,901,944
Stemmed l ,, other Countries	2,714,392	2,027,470	1,794,272
Total Imports	98,276,898	53,478,338	30,696,216
Home Consumption	63,244,189	61,869,045	57,878,676
Unmanufactured f from U.S.A.	20,566,836	22,174,636	65,533,813
Unstemmed l ,, other Countries	7,376,899	8,399,072	10,563,162
Total Imports	27,943,735	30,573,708	76,096,975
Home Consumption	16,459,330	18,880,295	25,097,302
Total f from U.S.A.	116,129,340	73,625,504	94,435,757
Unmanufactured l ,, other Countries	10,091,291	10,426,542	12,357,434
TOTAL IMPORTS	126,220,633	84,052,046	106,793,191
HOME CONSUMPTION	79,703,519	80,749,340	82,975,978

BONDED WAREHOUSE ACCOUNT, month ended December 31st.

	1902.	1903.	1904.
Tobacco Unmanufactured	203,110,000	193,888,000	205,508,000
Foreign Manufactured and Snuff	2,253,000	3,014,000	3,045,000

Imported "Butted" Tobacco.

A DEPUTATION from the Tobacco Trade Section of the Liverpool Chamber of Commerce on January 12th waited upon the Commissioners of His Majesty's Customs at the Custom House, Lower Thames Street, on the subject of the new differential duty on tobacco. In a letter addressed to the Chancellor of the Exchequer on May 18th last the Section asked for his ruling with respect to "butted" leaf—i.e., leaf with the thickest part of the stem, including the "horseshoe," chopped off in America before being packed for shipment; and submitted that if such leaf were allowed to be imported and cleared from bond at the rate for whole leaf its consumption would become almost universal, as it could be used in the form imported for most purposes in place of "strips," to which it closely approximated. The following definition subsequently appeared in the Finance Act, 1904:—Part I., section 2, sub-section (3).—"In this section the expression 'stripped' tobacco means any leaf tobacco of which the leaf is not complete by reason of the removal of the stalk or midrib or some portion thereof, but the tobacco shall not be deemed to be stripped tobacco solely by reason of its having been subjected to such process of 'butting' as the Commissioners of Customs allow." The committee of the Tobacco Trade Section of the Chamber, in a memorandum, point out that the first and second portions of the foregoing definition appear to contradict each other, as, if any known process of "butting" were applied to the North American tobacco—which forms the vastly preponderating class of tobacco—the leaf becomes incomplete by the removal of parts of the stalk or midrib and a portion of the leaf or lamina. Consequently such tobacco would come under the head of "stripped" tobacco as defined in the first part of the sub-section quoted. They further call attention to General Order No. 90, 1904, dated October 20th, 1904, which allows such "butting," and so practically nullifies the first portion of section 2, sub-section (3), of the Finance Act. The Section is of opinion that in the general interests of the trade and revenue the Order in question should be withdrawn, and also say that as long as the differential duties remain in force imported "butted" tobacco should come under the same duty as "strips," as stipulated in the previous decision of the Chancellor of the Exchequer.

It was to urge this that the deputation, headed by Ald. M. H. Maxwell, the chairman, and Mr. E. S. Forster,

the vice-chairman of the Section, waited upon the Commissioners. The proceedings were private. It appears, however, from a document which was issued that the speakers intimated that if it were practicable to allow the small quantity of butted "substitute" tobacco to be imported as heretofore, and cleared at the rate of duty for whole leaf, the Section would make no objection; but they submitted that it was extremely injudicious to unsettle the position of North American tobacco. The import of North American tobacco, as shown by the Board of Trade Returns for the last three years, amounted to 87½ per cent. of the total imports; and of the 12½ per cent. coming from all other countries, and generally described as "substitute," only a very small proportion was butted. It was estimated that of this 12½ per cent. no greater quantity than 100,000 lbs. to 150,000 lbs. of butted "substitutes" had been imported annually. This meant about one-sixth of 1 per cent. of the total import, and by the new regulation, presumably made for the benefit of this infinitesimal proportion, the whole trade would be more or less disorganised. If the decision to allow butted leaf to pay the same duty as whole leaf were adhered to, the committee suggested that the butting should only be done in this country, in bond, under Customs' supervision, in which case the authorities could see that not more than the stipulated 10 per cent. was cut off. If butting were done abroad it would introduce an element of uncertainty in the trade which would prevent merchants prosecuting their business with the same confidence as heretofore, as it would be impossible to say whether more than one-tenth had been cut off, seeing that the parts cut off were not imported. The Board were also informed that, on the strength of the former decision, merchants had this season brought forward considerable supplies of whole leaf, which were now here for sale; and if butted leaf could be imported, to pay the same duty as whole leaf, then the sale of the whole leaf would be seriously interfered with and its value depreciated. Large stocks of tobacco must be carried in bond to suit the requirements of the trade, and changes in the Customs' regulations might have a very prejudicial effect on the value of the stock unsold which was imported under the old regulations. Unless merchants were protected from this effect their importation of tobacco would be attended with such risks that it would be seriously curtailed. The committee advocated that only such regulations should be passed as would eliminate all uncertainty and perplexity, and prevent misunderstandings and evasions.

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VOL.

Published on the 15th of every Month.

